



MINUTES

CITY OF DANA POINT FINANCIAL REVIEW COMMITTEE MONDAY, MARCH 27, 2017 4:00 PM

LOCATION: City Hall, Second Floor, City Council Chamber, Suite 210
33282 Golden Lantern, Dana Point, CA 92629

CALL TO ORDER:

The meeting of the Financial Review Committee of the City of Dana Point, California, was called to order by Chair Brian Porter at 4:00 p.m. in the City Council Chambers, 33282 Golden Lantern, Dana Point.

ROLL CALL OF COMMITTEE MEMBERS:

Present: Brian Porter, Committee Member
 Buck Hill, Committee Member
 Greg Wall, Committee Member
 Larry Rolapp, Committee Member
 Toni Nelson, Committee Member

Absent: None

STAFF:

Mike Killebrew, Acting City Manager
Patrick Munoz, City Attorney
Beverly Brion, Accounting Supervisor
DyAnne Weamire, Sr. Administrative Assistant

NEW BUSINESS:

1. Minutes of Financial Review Committee meeting, February 27, 2017

Member Nelson stated that she had a correction on page 6 of the minutes, which reads "Committee Member Nelson stated that she just received a message from the Mayor. The message from the Mayor to Member Nelson stated that she hoped the meeting was going well..." Member Nelson explained that she subsequently showed the actual message to Chair

Porter which shows that the text message from the Mayor to Member Nelson actually stated that “she hoped the meeting went well” and would like to correct the minutes to reflect that change.

Acting City Manager Killebrew explained that the actual statement per the recording was as written in the minutes.

Member Nelson explained that the wording of the minutes caused an issue at the last City Council meeting and would like the public record to show what was actually texted by Mayor Lewis to Member Nelson and not what Member Nelson stated the Mayor texted. Member Nelson explained that the Mayor had texted her during the meeting but Mayor Lewis thought the meeting had ended.

City Attorney Munoz explained that the Committee could vote to amend the minutes but technically speaking the correct thing to do is approve the minutes as they are and then indicate in today’s meeting minutes that there was an error in the minutes that Member Nelson wants to correct to reflect what the minutes should of said.

Member Nelson stated that is fine.

Chair Porter asked for a motion to approve February 27, 2017 minutes.

City Attorney Munoz reiterated that the Committee would be voting on approving the minutes as they are, with today’s meeting minutes reflecting the conversation that was had.

Member Nelson stated that she could not approve the minutes as they are because they are not correct.

City Attorney Munoz stated that the minutes are correct.

Member Rolapp made a motion to approve.

Chair Porter asked for a second.

Vice Chair Hill stated that the minutes were not approved.

Chair Porter stated that the problem is that what was said is on the recording.

Member Nelson stated that she has not heard the recording. She stated that she asked for the recording but that she did not get it.

Acting City Manager Killebrew stated that the City has an audio for the purpose of keeping minutes. He explained that he listened to the recording and that they were typed in the exact words that were heard on the recording.

Member Nelson said that she misspoke so she would like to make that correction.

Chair Porter suggested to approve the minutes because it was verbatim to what the dialogue was.

City Attorney Munoz suggested that the Committee make a motion to approve the minutes and to ask that they reflect today's motion, that they should have said "the meeting went well" instead of "the meeting is going well."

Member Rolapp said that he would like to modify his motion to incorporate those changes.

Member Wall seconded the motion.

THE FRC committee unanimously voted to add Committee Member Nelson's amendment to the February 27, 2017 minutes as follows in reference to the first paragraph:

(Amendment: During the March 27, 2017 Financial Review Committee meeting, Member Nelson explained that she wanted to correct the second line of the above paragraph to read: "the meeting went well" instead of "the meeting was going well" which is what she meant to say.)

MOTION MADE BY MEMBER ROLAPP AND SECONDED BY MEMBER WALL TO APPROVE THE MINUTES OF FEBRUARY 27, 2017 WITH AMENDMENTS

The motion was carried by the following vote:

AYES: Chair Porter, Vice-Chair Hill, Member Wall, Member Rolapp, Member Nelson.

NAYS: None

ABSTENTION: None

2. City Council Resolution 17-03-07-01 Amending the Membership, Duties, and Responsibilities of the Financial Review Committee.

Member Hill asked why none of the tasks discussed to review and consider in the February 27, 2017 meeting are reflected in the minutes or on the March 27, 2017 agenda.

Chair Porter responded that following the Committee's February 27th meeting, Council received the Resolution (item #2). Council then had dialogue based upon the Committee's initial meeting and returned the Resolution giving direction to the Committee based on their interpretation. Item #2 is City Council's Resolution 17-03-07-01 amending the membership, duties, and responsibilities of the FRC. The Resolution will now be the direction of the Committee moving forward.

Vice Chair Hill asked if we need a motion on that.

Chair Porter answered yes.

MOTION MADE BY VICE CHAIR HILL AND SECONDED BY MEMBER NELSON TO RECEIVE AND FILE THE CITY COUNCIL RESOLUTION 17-03-07-01 AMENDING THE MEMBERSHIP, DUTIES, AND RESPONSIBILITIES OF THE FINANCIAL REVIEW COMMITTEE.

The motion was carried by the following vote:

AYES: Chair Porter, Vice Chair Hill, Member Wall, Member Rolapp, Member Nelson

NAYS: None

ABSTENTION: None

3. City Accounting Structure Overview (Presentation)

Chair Porter asked the Committee if they were agreeable to allowing Toni Nelson and Buck Hill to provide presentations that they had prepared for the meeting prior to discussing Item #3.

Acting City Manager Killebrew responded that this agenda item was based on last meeting's discussion regarding where to direct the Committee's efforts moving forward. However, prior to the Agenda being posted, Member Nelson expressed an interest on providing a presentation and subsequently, Vice-Chair Hill expressed his interest on also providing a presentation. Acting City Manager Killebrew stated that he will leave the decision of listening to the presentations up to the Committee.

Chair Porter responded that due to the time and effort both Members Nelson and Hill gave to their presentations he would like to allow them to present and if there was sufficient time the Committee could address the remaining items on the agenda. If there was not enough time today then the remaining agenda items could be addressed at a future meeting.

Member Nelson provided a 20-minute PowerPoint presentation entitled: City of Dana Point Financial Overview (Exhibit A)

Chair Porter asked if any Members had any questions.

Vice-Chair Hill stated that Member Nelson made many suggestions and suggested that the Committee discuss the whole thing.

Chair Porter asked if there was anything in particular that anyone wanted to discuss regarding Member Nelson's presentation so that it could be discussed before Vice-Chair Hill's presentation.

Vice-Chair Hill stated that he liked Member Nelson's recommendations found on pages 22 and 23 of her presentation. Adoption of monthly and accrual accounting he understands is a big task so that task might not be feasible, but he continued that he feels we have been going down curves and he feels like it is time to do something. Vice-Chair Hill asked the Committee if they would like to discuss the items before a motion is made.

Chair Porter said there would not be a motion at this time. This is a presentation that the Committee views and then the Committee will view Vice-Chair Hill's presentation and then the Committee can have further discussion after all the information is presented. Chair Porter thanked Member Nelson for the tremendous and impressive job she did along with the amount of time and effort that she provided towards the presentation.

Member Nelson asked that the presentation be attached to the March 27, 2017 minutes so it is part of the Public Record. (Member Nelson's presentation is provided as Exhibit A).

Vice-Chair Hill provided a presentation entitled: Financial Review Committee – Concerns and Potential Actions (Exhibit B)

A discussion between Acting City Manager Killebrew and Vice-Chair Hill followed after Vice-Chair Hill's interpretation of the City's costs as compared to other OC Cities for Orange County Fire Authority services. Acting City Manager Killebrew explained that the OCFA is a Joint Powers Authority and the City is a member meaning the City has representation on the board, but the Authority is a separate legal entity which gets its funding from a portion of property taxes paid by City property owners as does the school districts and the City itself. OCFA received approximately 12.4 percent. These funds are restricted solely for fire services.

Vice-Chair Hill asked Acting City Manager Killebrew if the funding was totally uncontrollable.

Acting City Manager Killebrew stated yes. He continued that if the City decided to drop out of the Joint Powers Authority to start its own fire department, we would still be relying on the County of Orange to determine how much of our City's property taxes the City would need to pay to cover fire services. He further stated that his understanding is that the redistribution of taxes would be a great discussion to have, but the reality is even if the City could save \$5 million by having its own fire department the City wouldn't have an extra \$5 million to spend on other resources it is still required to spend it on fire services.

City Attorney Munoz further explained that this is a very complex issue that the City of Irvine has been dealing with for a number of years, including litigation that has gone to the Court of Appeals and is a presentation on its own of a couple of hours.

Vice-Chair Hill asked that the item be bracketed as an item to look at.

Member Nelson asked if the revenue is a percentage of our property tax base and asked if it was possible that our costs are higher because we have a higher tax base.

Acting City Manager Killebrew stated that when the Joint Powers Authority was established the decision that was made was that about 12.4 percent of every dollar paid goes to the Fire Authority and it is different for every city.

Member Nelson asked why that would be.

Acting City Manager Killebrew stated that was what was decided at the time of the establishment of the Authority. He continued that if you took the costs of the two fire stations within the City which isn't necessarily the full cost of service because those stations don't just service our City, but the cost of the two fire stations is approximately \$10 million.

Vice-Chair Hill stated that there is an urgency about this. He continued that the City of Irvine has tendered a notice to withdraw from the Agency and the City of Dana Point has an opportunity to do so as well but it has to be done before July of this year, because it's a 10-year contract and runs through 2020.

Acting City Manager Killebrew responded that if we had a financially viable option to leave the Fire Authority we would be having those discussions, but there frankly isn't one and reminded Vice-Chair Hill that there is a restriction to what the funds can be spent on and that the money can only be spent on fire services. If you want to increase the level of fire services that are provided and fight with the County to receive the City's full share then we can, but if it costs \$10 million for those two fire stations, that's what we're going to get, not \$12 million.

Vice-Chair Hill responded the contract runs for 10 years and if the City doesn't notice this year, the contract will run through 2030. Member Hill believes that this should be reviewed soon. He continued that the OCFA has an Unfunded Pension Liability of \$518 million and is being funded over 30 years and is concerned about a huge increase coming at some point.

Acting City Manager Killebrew reminded him that this number is not in the City's General Fund budget.

Member Nelson stated that she understands that, but it's the underlying pension liability and asked if the City of Irvine pulls out of the Joint Powers Authority would the City of Dana Point become more responsible for the cost of pensions and asked if it was a risk.

Acting City Manager Killebrew explained that it is a legal question that is out there, but from everything he has seen to date, he does not believe so.

Vice-Chair Hill continued with his presentation beginning with Legal Fees, with litigation in the budget for City Attorney estimated just over \$700K, but then increased to \$1.3 million in the latest budget revision, and raised the question on how this can be accomplished more economically.

Acting City Manager Killebrew responded that regarding litigation the City had added \$300K to the litigation budget last month for items, but in particular for the Strands/Headlands litigation.

Member Rolapp asked if any of the legal costs are reimbursable.

City Attorney Munoz responded that there is currently about \$100K that the City will be reimbursed for.

Member Nelson asked if the City records those receivables as a receivable in the Financial Statements.

Acting City Manager Killebrew responded that he has not been recording some of the receivables until he is positive the City receives the funds.

Vice-Chair Hill continued his presentation regarding Monthly Activity Report. Member Rolapp asked if the report being presented is an internal document.

Acting City Manager Killebrew responded that it is an internal report. Vice-Chair Hill stated he had requested and received this report to show cash outlays on a monthly basis for 12 months, which includes accruals in the 12th month.

Member Rolapp asked with regards to cash management do you use this report to determine whether or not you're running close to your budgets on a periodic basis.

Acting City Manager Killebrew responded that the City monitors its budgets on a monthly basis and reports quarterly, with a summary for the public which shows all expenses, attorneys' costs, cash outlays year-to-date, professional services contracts, etc. Vice-Chair Hill requested this detailed report but it wasn't intended to have a Management Discussion alongside it.

Member Nelson asked if the quarterly report that is given to Council is given on an accrual basis or cash. Acting City Manager Killebrew responded it was done on a cash basis.

Member Nelson asked if the City then only accrues at the end of the year. Acting City Manager Killebrew answered yes. He went on to suggest that if the Committee wanted to discuss accruals he would suggest the Sheriff's contract, payroll, City Attorney bills, and County bills. Member Nelson said that she believes that accrual reporting would be more useful to the Council.

Vice-Chair Buck Hill refers the Committee to page 12 of 14 to look at his favorite legal expense. He stated that the costs are goofy. September shows \$252K, October shows \$0.

Acting City Manager Killebrew explained that was up to three months of legal bills being paid all in one time.

Acting City Manager Killebrew made a suggestion that going forward, so we are not trying to figure out what is being questioned as a Committee, is to call and provide information and questions ahead of time to walk through it, allow for research and provide some advice so we could have an informed conversation that does not wander around a lot. He stated there is a lot of information to cover and understands the desire to start accruing more frequently than annually.

Vice-Chair Hill wanted Acting City Manager Killebrew to confirm that the City's current accounting system does not have monthly budget buckets. Acting City Manager Killebrew confirmed that it does not.

Vice-Chair Hill indicated to Chair Porter that was the end of his presentation. He addressed the Committee and asked them to take a look at some of the expenses that they might be interested in, see the variability, and to see what items can be leveled and what expenses are predictable and unpredictable.

Chair Porter stated that one thing that he noted was the cost of the Orange County Sheriff's, then divided by the number of City residents to come up with cost per capita. He also stated that Member Nelson's presentation shows the number one revenue is tourism. He suggested that if the number of hotel rooms in the community are considered along with the number of the City's residents, the per capita number goes way down, and in addition to all the Special Events within the City he believes this pulls in more police activity to the City to cover the events.

Member Nelson stated that we should compare those numbers with other higher tourism cities such as Anaheim and Laguna Beach.

Acting City Manager Killebrew stated that we are probably somewhat comparable with agencies but the difference is they have their own Police Departments and having your own police department is going to be more expensive than the OC Sheriff's department. He further explained we pay for a premium level of service in this City. The City Council can debate what level of service they think the City should have, and it being a third of our budget it is worthy of debate.

Chair Porter thanked Vice Chair Hill on the excellent job he did on the presentation. (His presentation is attached as Exhibit B to the minutes). He then asked if it were true that the City does not have a seat at the County to negotiate with the Sheriff's.

Acting City Manager Killebrew responded that the City does not. The County Board of Supervisors manages all contract negotiations for the Sheriff.

Vice-Chair Hill asked Acting City Manager Killebrew if the Sheriff's contract is a one-year contract as opposed to the 10-year contract with the OCFA. Acting City Manager Killebrew responded yes.

Chair Porter thanked both Vice-Chair Hill and Member Nelson for their time and effort.

Acting City Manager Killebrew thanked and complimented both Nelson and Hill, stating there was good information provided, but believed that there may be some misunderstandings or misconceptions that can easily be worked through. Acting City Manager Killebrew agrees with the comments made that revenues and expenditures lines are ready cross. The City needs a Long-Term Financial Plan and he feels this would be a good place for the Committee to start. One critical component that he feels is missing in the budget process is a line item for Capital Reinvestment Program and a Facility Maintenance Program.

Member Wall asked if most of our larger infrastructure expenses are behind us.

Acting City Manager Killebrew responded no, and expressed concern about what the normal investment should be as an annual contribution to the capital program. He stated he would like to see a Capital Improvement Investment policy that lays out the plan and dollar amounts.

Member Rolapp brought up the City of San Clemente's Long-Term Financial Plan. He said it is reviewed annually and reviewed prior to the budget. This serves as a part of the budgetary process. The City also has a two-year budget. Has it ever been a thought to creating a rolling two year budget?

Acting City Manager Killebrew responded that the two year budget has been occurring since before he has been at the City. He stated that the City does a mid-year correction. This could be discussed within the Long Term Financial Plan. He continued that he had put together a 5-year plan this last budget cycle, without policies to guide him, and he believes this would be a good starting point for the Committee to work from and to provide direction.

Member Rolapp said he would endorse this.

Chair Porter suggested we calendar the next FRC meeting.

Chair Porter stated he wants to get the next date scheduled for the FRC meeting and to have Members Nelson and Hill meet with Acting City Manager Killebrew to go over the information they presented with him and have Member Nelson and Member Rolapp meet with Acting City Manager Killebrew to discuss long-term financial planning.

Member Nelson stated that it was important for the Council to hear and understand the numbers provided at this meeting and that they need to hear that the revenue and expenditure numbers are in danger of meeting and it will inform them how to manage their budget. She also

suggested that before the next meeting that they take a look at Revenue and brainstorm in groups of two for Brown Act purposes and try to figure out if there is anything that can be done to increase revenue as a suggestion possibly TOT. She stated that she believes a lot of cities charge more than 10%.

Acting City Manager Killebrew stated that Member Nelson was talking about raising TOT revenue that would involve a ballot measure. He stated that he appreciates her energy and intellect but suggested we walk first before we run. He additionally stated that he is okay with deferring the Investment Policy to the next meeting.

Vice Chair Hill stated that the Investment Policy has been the same for a long time and it just doesn't seem urgent at all because it's very safe. Acting City Manager Killebrew responded that the Investment Policy states that the Committee will review the policy every year and make recommendations to City Council, and we are currently out of compliance with the policy.

Vice-Chair Hill recommends that the Committee make a motion to continue the policy for 6 months. He continued that he had a couple of more points. This budget is the most critical thing going. If we don't interject we have to change something right now. If the City staff has the power and energy to knock down department costs and come up with new revenue sources to come up with a \$5 million cost surplus next year but to strategizing a 5-year plan policy as a major priority he doesn't see it.

Chair Porter stated that most Cities have 5-year plan forecasts and the Council can decide whether or not they want to do this.

Member Nelson suggested that someone else do the long-range plan.

Acting City Manager Killebrew stated that the Committee is not going to have a long range plan in the next 90 days, and would appreciate the help with trends and interpretations, but it does not have to happen in the next week.

OLD BUSINESS:

There were no Old Business item.

PUBLIC COMMENTS:

There were no Public Comments received.

COMMITTEE MEMBER COMMENTS:

Chair Porter asked the Financial Review Committee if there were any closing statements

ADJOURNMENT:

Chair Porter adjourned the meeting at 5:35 p.m.

Next scheduled meeting will be Monday, April 10, 2017 at 4:00 p.m. in the City Council Chamber located at 33282 Golden Lantern, Suite 210, Dana Point, California

DYANNE C. WEAMIRE, SR. ADMIN. ASSISTANT

City of Dana Point Financial Overview

PREPARED FOR FINANCIAL REVIEW COMMITTEE

3/27/17

Exhibit A

Key Financial Goals

Meet current operating needs to finance ongoing government functions (general salaries and expenses, safety, public works, etc.)

Fund capital outlays for:

- periodic maintenance items (roads, sewers, etc.)
- Planned development (Lantern District, Doheny Village, parking garages, etc.)

Reserve funds for:

- Emergencies (earthquakes, landslides, etc.)
- Economic downturns, revenue volatility
- Cash flow (timing issues)
- Asset replacement

Trends in Revenue, Expenditures and Margins

Between 2007 and 2016:

- Total revenue grew only 3.7% over 10 years
- Operating expenditures (annual cost of city government) grew 44.4% over the same period (37.5% net of charges for services)
- Annual operating margins (Revenue less operating expenditures, but before capital outlays) are declining
- In 8 out of 10 years, total expenditures (including capital outlays) exceeded total revenue, creating annual deficits and drawing down total government funds accumulated in past years
- Deficits have eroded total funds to the extent that less than \$5 million is projected to be available at the end of fiscal 2017 for future capital improvement programs (less than average spent per year)

Financial Statistics, 2007-2016 (\$000's)

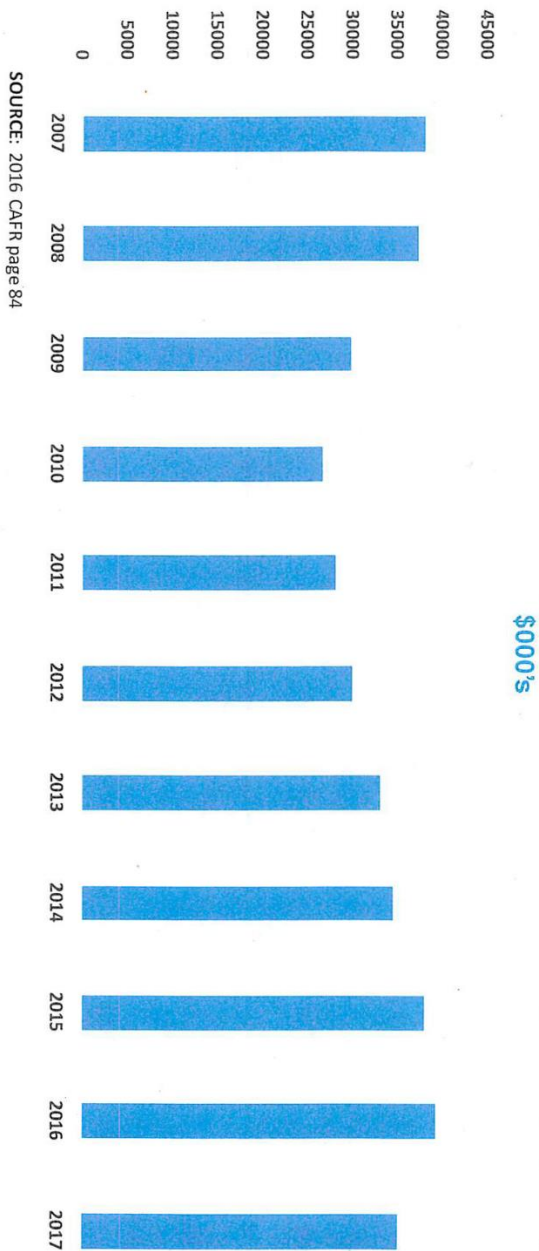
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>SOURCE</u>
Operating Revenue*	38,064	37,356	29,881	26,722	28,286	30,121	33,147	34,649	38,180	39,473	CAFR 84
Operating Exp	<u>(23,743)</u>	<u>(26,104)</u>	<u>(27,547)</u>	<u>(27,485)</u>	<u>(28,114)</u>	<u>(27,511)</u>	<u>(28,869)</u>	<u>(29,558)</u>	<u>(32,245)</u>	<u>(34,277)</u>	CAFR 84
Operating Margin	14,321	11,252	2,334	-763	172	2,610	4,278	5,091	5,935	5,196	
Cont. from Pty Owners			8,199	486	41	28	9,447	23,935			CAFR 84
Capital Outlay	(12,685)	(3,832)	(22,205)	(6,712)	(2,869)	(4,177)	(14,145)	(30,969)	(8,059)	(7,762)	CAFR 84
Extraordinary Item**							180	3,625			
Surplus/Deficit	1,636	7,420	(11,672)	(6,989)	(2,656)	(1,539)	(240)	1,682	(2,124)	(2,566)	CAFR 84

SOURCE: Dana Point Comprehensive Annual Financial Reports. Numbers cited are CAFR pages for 2016, and figures represent balances for Total Governmental Funds

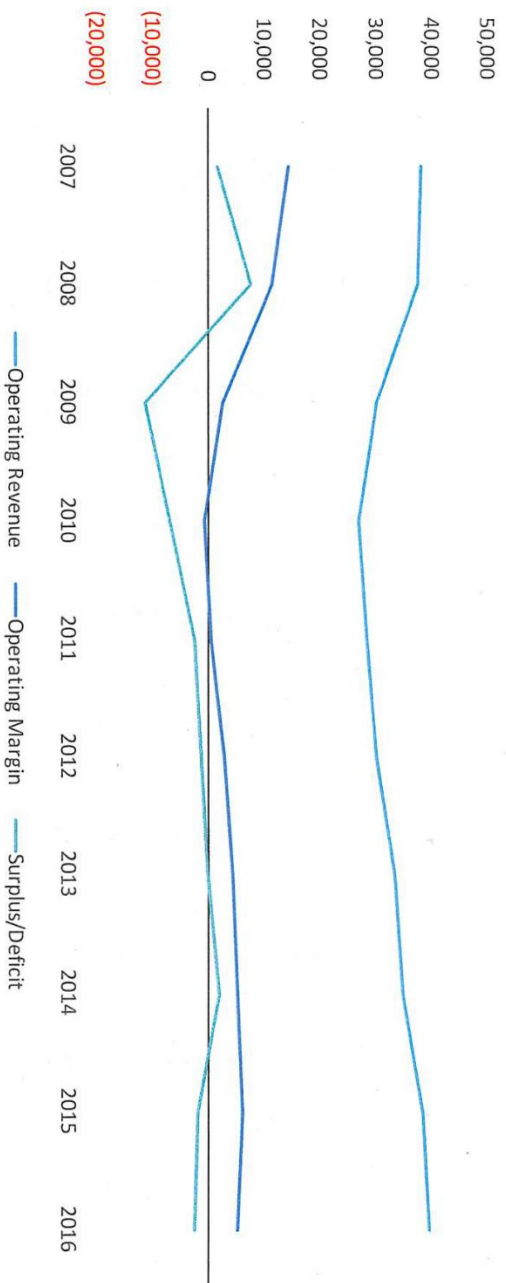
* excludes contributions from property owners

** in 2014, represents sale of Capistrano Beach park land

Revenue (net of contributions from property owners) 2007-2017 (projected)



Operating Margins - Capital Outlays = Surplus (Deficit)



SOURCE: Dana Point Comprehensive Annual Financial Reports - statistics for Total Governmental Funds

Operating Expenditure Trends 2007-2016

CITY OF DANA POINT EXPENDITURE ANALYSIS (excluding capital outlays) (\$'000's)											10 year Increase
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	SOURCE
General Government	4526	4809	4971	5223	5524	5026	4880	4745	5314	6322	CAFR84 39.7%
Public Safety	8035	8767	9123	9617	10077	9856	9985	10030	10846	11062	CAFR84 37.7%
Community Development	2312	2772	2594	2804	2578	2764	3667	4292	4627	5013	CAFR84 116.8%
Recreation and Parks	3627	3953	4186	4443	4526	4477	4799	4993	5337	5166	CAFR84 42.4%
Public Works	5243	5803	6673	5398	5409	5388	5538	5498	6121	6714	CAFR84 28.1%
Total before Capital Outlay	23743	26104	27547	27485	28114	27511	28869	29558	32245	34277	Calc 44.4%
Annual Increase		9.9%	5.5%	-0.2%	2.3%	-2.1%	4.9%	2.4%	9.1%	6.3%	

NOTE: Some of these expenses, particularly in community development, are offset by charges for services. See net analysis on slide 7
SOURCE: Dana Point Comprehensive Annual Financial Reports. Numbers cited are CAFR pages for 2016 figures – total government funds

Operating Expenditures – net of charges for services – 2007-2016

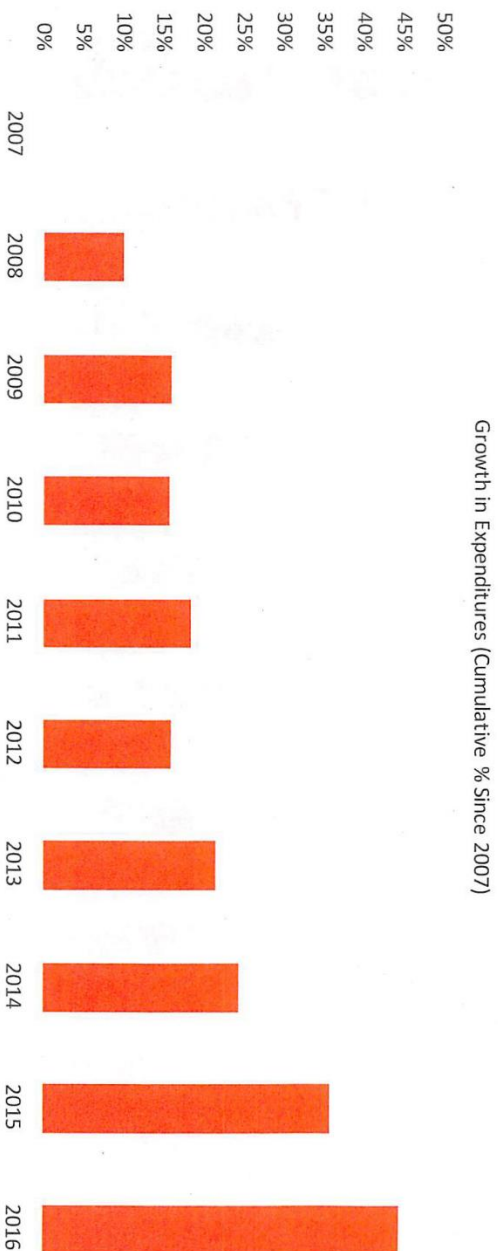
EXPENDITURES BY DEPARTMENT* NET OF CHARGES FOR SERVICES

NET EXPENSES (incl. Capital outlay)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	SOURCE	10 year Increase
General Government	4248	4403	4830	4654	5172	4422	4682	4970	5213	6177	CAFR82	45.4%
Public Safety	7614	8268	8861	9395	9903	9673	9870	9901	10711	10961	CAFR82	44.0%
Community Development	971	1415	1571	1566	1433	1705	2086	2050	1340	1745	CAFR82	79.7%
Recreation and Parks	3484	3775	4009	4257	4326	4132	4493	6116	6482	5992	CAFR82	72.0%
Public Works	9218	9959	19025	10407	11130	11142	21147	32639	9341	10243	CAFR82	11.1%
Total Net of Chgs for Services	25535	27820	38296	30279	31964	31074	42278	55676	33087	35118	CAFR82	37.5%
Annual Increase		8.9%	37.7%	-20.9%	5.6%	-2.8%	36.1%	31.7%	-40.6%	6.1%		

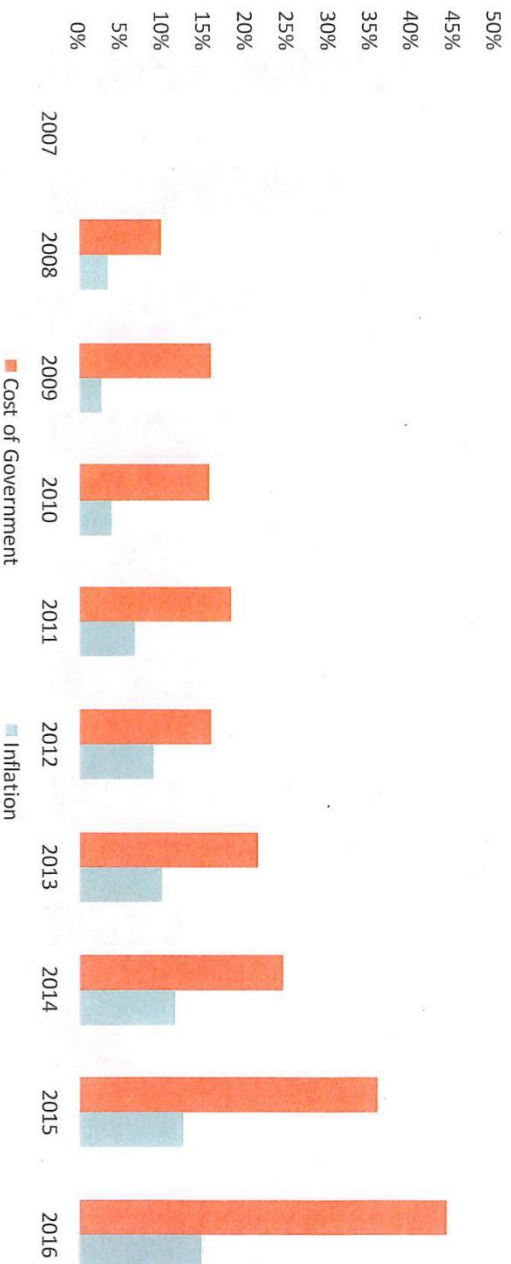
SOURCE: Dana Point Comprehensive Annual Financial Reports - numbers cited are CAFR pages for 2016

* NOTE: Expenses in CAFR 82 also include capital outlays by department

Cumulative Growth in Expenditures 2007-2016

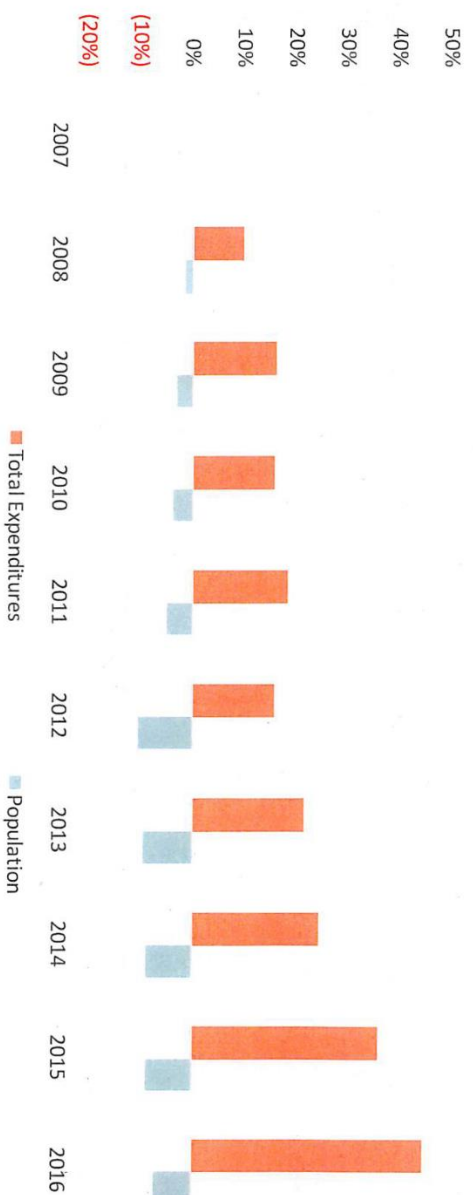


Total Expenditures vs. Inflation 2007-2016 Cumulative %Change



SOURCE: Bureau of Labor Statistics (Los Angeles-Riverside-Orange County, CA Consumer Price Index – All Urban Consumers)

Total Expenditures vs. Population 2007-2016 Cumulative % Change



SOURCE: Population stats per CAFR 95. Note: Population declined from 36,884 to 34,264 2007 to 2016

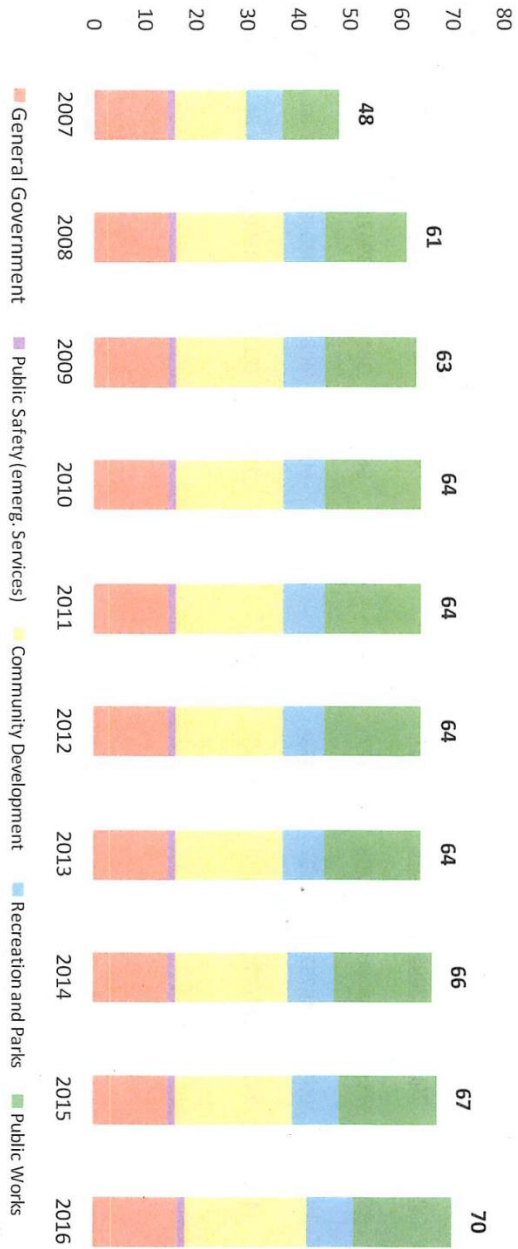
Staff Levels 2007-2016

STAFF LEVELS (FULL TIME
EQUIVALENT EMPLOYEES)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	SOURCE	10 Yr. increase
General Government	14.25	14.5	14.5	14.5	14.5	14.5	14.5	14.5	15	16.5	CAFR 97	15.8%
Public Safety (emergency services)	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2	1.5	CAFR 97	0.0%
Community Development	14	21	21	21	21	21	21	22	23	24	CAFR 97	71.4%
Recreation and Parks	7	8	8	8	8	8	8	9	9	9	CAFR 97	28.6%
Public Works	11	16	18	19	19	19	19	19	19	19	CAFR 97	72.7%
Total Staff	47.25	61	63	64	64	64	64	66	67	70	CAFR 97	46.6%
Annual Increase		27.7%	3.3%	1.6%	0.0%	0.0%	0.0%	3.1%	1.5%	4.5%		

SOURCE: Dana Point Comprehensive Annual Financial Reports
Numbers cited are CAFR pages for 2016

Growth in Staffing 2007 - 2016

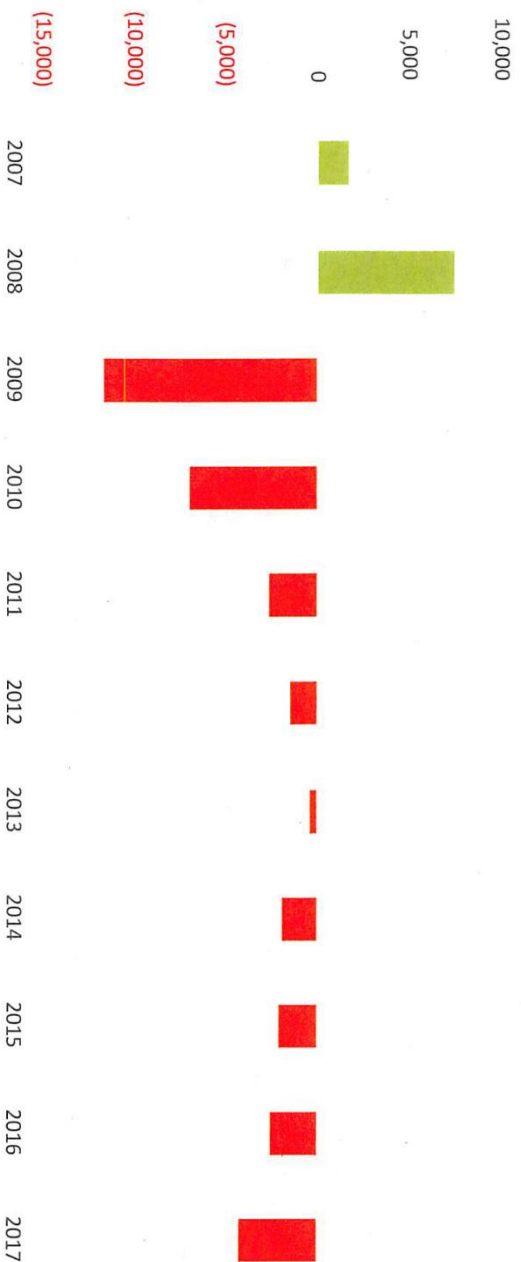


Deficit (Total Expenditures in excess of Revenue) Projected for 2017 (\$000's)

	Projected												
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>SOURCE</u>	<u>2017</u>	<u>SOURCE</u>
Total Revenue	38064	37356	38080	27208	28327	30149	42594	58584	38180	39473	CAFR 84	35234	Budget**
Total Expenditure	36428	29936	49752	34197	30983	31688	43014	60527	40304	42039	CAFR 84	39509	Budget
Surplus (Deficit)	1636	7420	(11672)	(6989)	(2656)	(1539)	(420)	(1943)	(2124)	(2566)	CAFR 84	(4275)	Budget

SOURCE: Dana Point Comprehensive Annual Financial Reports and Amended budget report 3/7/17. Numbers cited are CAFR pages for 2016 – figures for total governmental funds

Surplus/(Deficit) 2007-2017 (projected) (\$000's)



Impact on Total Governmental Funds (2007-2017 projected) (\$000's)

KEY FINANCIAL STATISTICS											PROJECTED	
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 SOURCE	2017 SOURCE	
Surplus/Deficit	1636	7420	(11672)	(6989)	(2656)	(1359)	(420)	(1943)	(2124)	(2566) CAFR 84	(4275) Budget	
Extraordinary Item*							180	3625				
Net change in fund balances	1636	7420	(11672)	(6989)	(2656)	(1359)	(240)	1682	(2124)	(2566) CAFR 84	(4275) Budget	
Emergency Reserve	5720	6179	6382	5590	5764	5474	5885	5946	6060	6575 CAFR 51	6754 Budget	
Cash Flow Reserve	2860	3090	3191	2795	2882	2737	2943	2973	3020	3387 CAFR 51	3377 Budget	
Capital Projects Sinking Fund	2500	2857	3169	3169	3169	3169	3169	2500	1250	2500 CAFR 51	2500 Budget	
State Budget Impacts		1012	2033	649	649	649	1475	0	0	0	0	
Art in Public Places			150	167	167	167	138	118	118	118 CAFR 50	118 Budget	
Reserve for Prepaid Exp.	142	142		167	64	73			0	0		
Vehicle replacement												
Investment net value Fluc.												
Reserved	561	381	276	162	1466	2003	8360	10166	7732	7684 CAFR 83	3141 Budget	
Unassigned Fund Balance	6614	7023	4272	7293	6094	19272	21970	21703	18190	20164 CAFR 83	15890 Budget	
Total General Fund	18397	22150	20836	20331	18789	19272	21970	21703	18190	21 CAFR 83	3080 Schedule***	
Nonspendable					2498	2598	2920	4629	4514	4708 CAFR 83		
Restricted							1919			5775 CAFR 83	2116 Schedule	
Committed					12406	10284	6867	9027	10530	CAFR 83		
Assigned										CAFR 83		
Reserved	414	8747	4136	827								
Special Revenue Fund	1555	2263	2553	2062								
Capital Project Funds	22225	21851	15724	13130								
Total Other Funds	29194	32861	22483	16019	14904	12882	11706	13656	15044	10504 CAFR 83	5196 Schedule	
TOTAL GOVERNMENTAL FUNDS	47591	55011	43339	36350	33693	32154	33676	35359	33234	30668	21086 Schedule	

SOURCE: Dana Point Comprehensive Annual Financial Reports - pages vary for prior years but will be found on the same schedules and notes to the audited.
financial statements. Numbers cited are CAFR pages for 2016 figures.
* In 2014, represents proceeds of sale of Capo Beach park land
** Amended budget report per agenda 3/7/17 page 3
*** Internal schedule provided by staff

Analysis of Funds Available for Capital Improvement Program – 6/30/17 (projected)

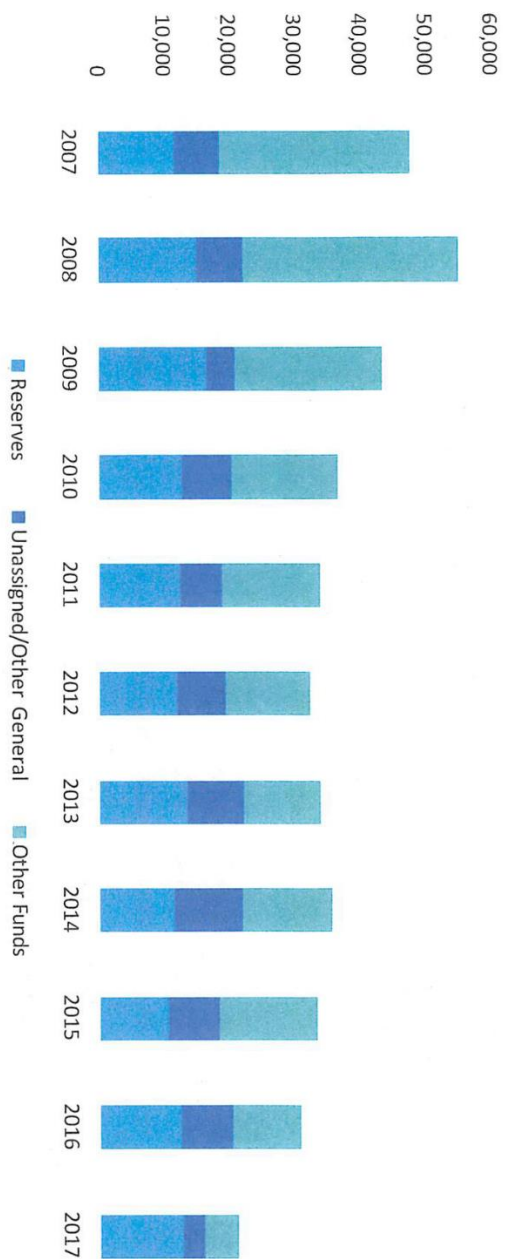
<u>FUND TYPE</u>	<u>AMOUNT</u>	
	\$000's	
RESERVES	12,631	
RESTRICTED	3,489	
SPECIAL PURPOSE	141	
AVAILABLE FOR CIP	<u>4,825</u>	
	<u>21,086</u>	
	\$	
Average capital outlay 2007-2016		11,000
Average eliminating Lantern District (\$20 million)		9,000
Projected amount available as of 6/30/17		<u>4,825</u>

SOURCES: Supplemental Schedule – Slide 25

Budget - Amended budget report per agenda 3/7/17 page 3

Schedule - Internal schedule provided by staff

Total Governmental Funds 2007-2017 (projected) (\$'000's)



Summary Financial Overview

- **Although reserves are stable, total governmental funds** went from a high of \$55 million in 2008 to a projected \$21 million in 2017 (**down \$34 million in 9 years**)
- Revenue is relatively flat (3% increase in 10 years) but expenses are rising
- **Operating Expenditures increased 44% in 10 years (37.5% net of charges for services)**
- City incurred **deficits (expenditures in excess of revenue) in last 8 years** and is projecting a \$4.275 million deficit in 2017
- Operating Margins (before capital outlays) have been averaging \$5 million per year but capital outlays averaged \$11 million per year (\$9 million adjusting for Lantern District)
- With less than \$5 million in projected funds available for capital expenditures at the end of 2017, **the City will likely be unable to fund capital outlays** at average levels after 2018 unless it earns new sources of revenue or achieves significant reductions in expenditures

Summary (Cont'd)

- Using average capital outlay of \$9 million per year, available funding for capital outlays will be gone in less than a year (2 years if the budget proves conservative)
- The cost of government (operating costs before capital outlays) has increased on average 4.2% per year and much higher in 2015 and 2016 (9.1% and 6.3% respectively). The OCSD contract and salaries are large fixed costs which continue to rise significantly each year.
- **If operating costs continue to rise, they are in danger of surpassing annual revenue unless new sources of revenue arise.**
- If it continues to make even minimal capital outlays, the City has no chance of funding major projects such as Doheny Village, Parking Structures, etc. without dipping into reserves

Mitigating Factors

- City revenue budgets are notoriously conservative and **can be up to \$3-\$4 million better than budgeted**. This may buy a little time, but will not stop the decline in fund balances unless corrective measures are taken.
- The City is likely adequately reserved at \$12.7 million in total reserves, which plays a protective role in the event of an economic downturn. **FRC does NOT recommend reducing reserves to fund capital outlays.**
- **Reserves should be evaluated** as to their ability to assuage risks such as:
 - Revenue volatility/economic downturn. (TOT dropped \$3 to 4 million per year for 3 years after the 2008 recession and only recovered to 2008 levels 6 years later)
 - Emergencies – earthquakes, landslides, etc.
 - Legal liability/litigation
 - Unfunded pension liabilities (including underlying liabilities at OCSD and OCCFA)
 - Replacement of aging depreciable assets

Recommendations to Council

- Recognize seriousness of downward trend in total governmental fund balances and **take steps to replenish funds** by creating annual surpluses (maximizing revenue and reducing expenses)
- Immediately adopt a **balanced budget policy** (no annual deficits unless spending comes from specific reserves set aside for particular projects)
- Gradually **rebuild government funds**, setting aside specific reserves for priority projects, saving for specific long term goals
- **Do not draw down reserves** unless a comprehensive study shows City is over-reserved (unlikely)

Recommendations (cont'd)

- Direct FRC to work with Council to **examine all aspects of the financial model:**
 - Examine each major revenue category with a view to finding enhancements and/or new sources of revenue
 - Examine each major category of expenditure with a view to reducing costs wherever possible without sacrificing quality of life and service to residents
- **Adopt a zero based budget approach** for 2018 and beyond (recommend public, joint FRC/Council meetings for maximum efficiency and transparency)
- Adopt monthly budgets and prepare monthly reports of actual results (accrual basis) vs. budget to facilitate **close monitoring of operating results** by Council and FRC. Without meaningful, accrual basis accounting information it will be impossible to effectively track divergence from budget.

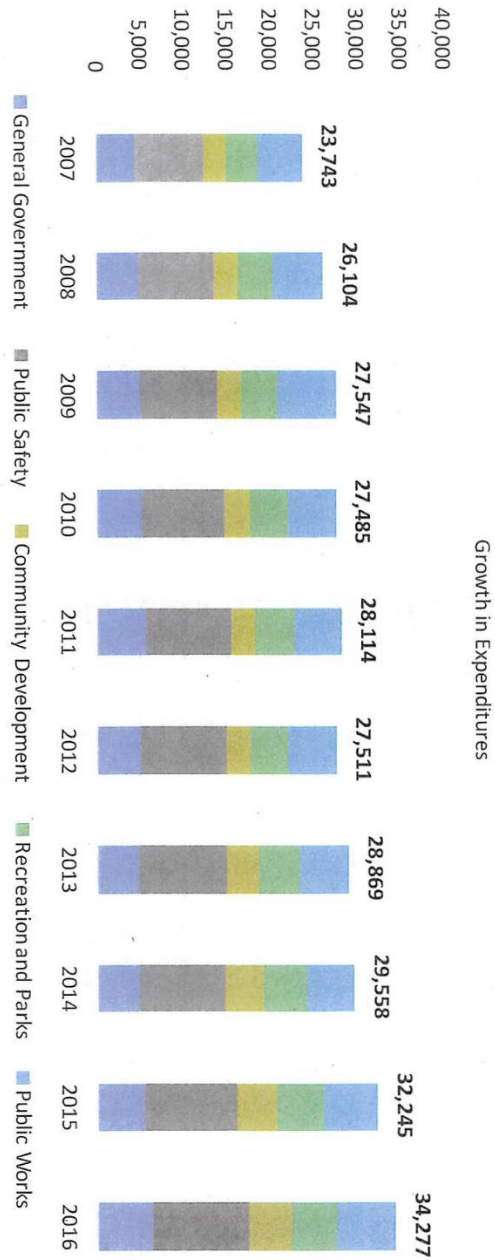
SUPPLEMENTAL SCHEDULES

Analysis of Funds by Type – 2016/17

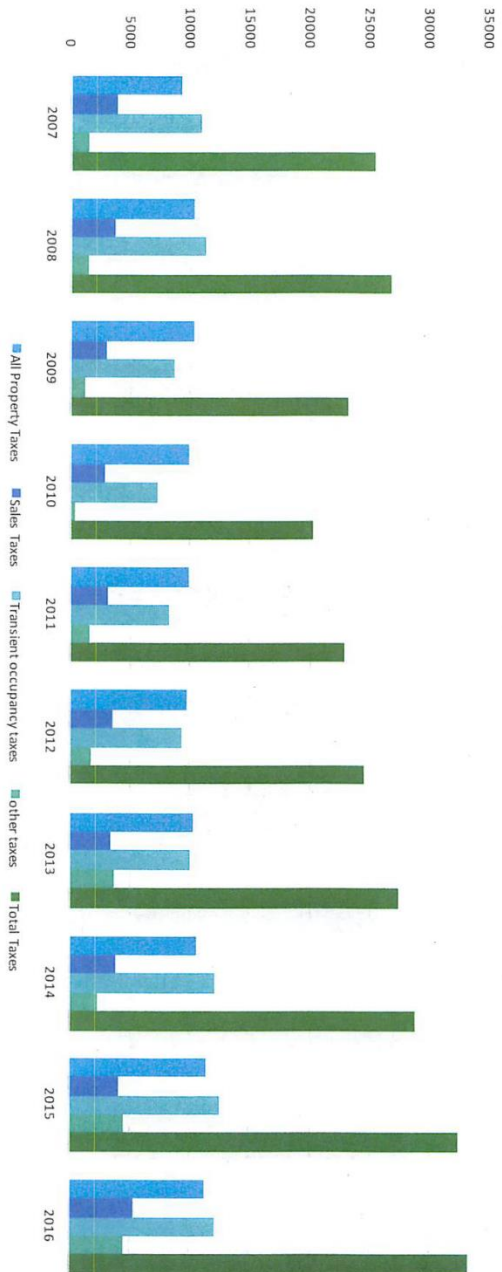
	2016 SOURCE	2017 SOURCE	
Emergency Reserve	6575 CAFR 51	6754 Budget	Ntd available for CIP
Cash Flow Reserve	3287 CAFR 51	3377 Budget	Ntd available for CIP
Capital Projects Sinking Fund	2500 CAFR 51	2500 Budget	Ntd available for CIP
RESERVES	12362	12631	
Art in Public Places	118 CAFR 50	118 Budget	Restricted for public art
Unassigned Fund Balance	7884 CAFR 83	3141 Budget	Available for CIP
Total General Fund	20164	15890	
Gas Tax	64 CAFR64	68 Schedule	Available for CIP
Measure M	85 CAFR64	86 Schedule	Available for CIP
AB2786 - Clean Air	359 CAFR64	55 Schedule	Special purpose - pollution reduction
Coastal Transit	1095 CAFR64	961 Schedule	Restricted for Coastal Transit
TBD	1728 CAFR64	1681 Schedule	Restricted for destination marketing
CFD ESHA	222 CAFR64	230 Schedule	Restricted for Headlands habitat m/cce
Capital Improvements	6239 CAFR21	1530 Schedule	Available for CIP
Facilities Improvement	173 CAFR64	163 Schedule	Restricted for facilities improvement
Park Development	134 CAFR64	54 Schedule	Special purpose - parks
Supplemental Law Enforcement	32 CAFR64	32 Schedule	Special purpose - law enforcement
CFD 2006 Maintenance	373 CAFR21	336 Schedule	Restricted for Headlands Mice
Total Other Funds	10594	5156	
TOTAL GOVERNMENTAL FUNDS	30758	21046	

SOURCES: CAFR - Dana Point Comprehensive Annual Financial Report 2016
 Budget - Amended budget report per agenda 3/7/17 page 3
 Schedule - Internal schedule provided by M. Kilebrow

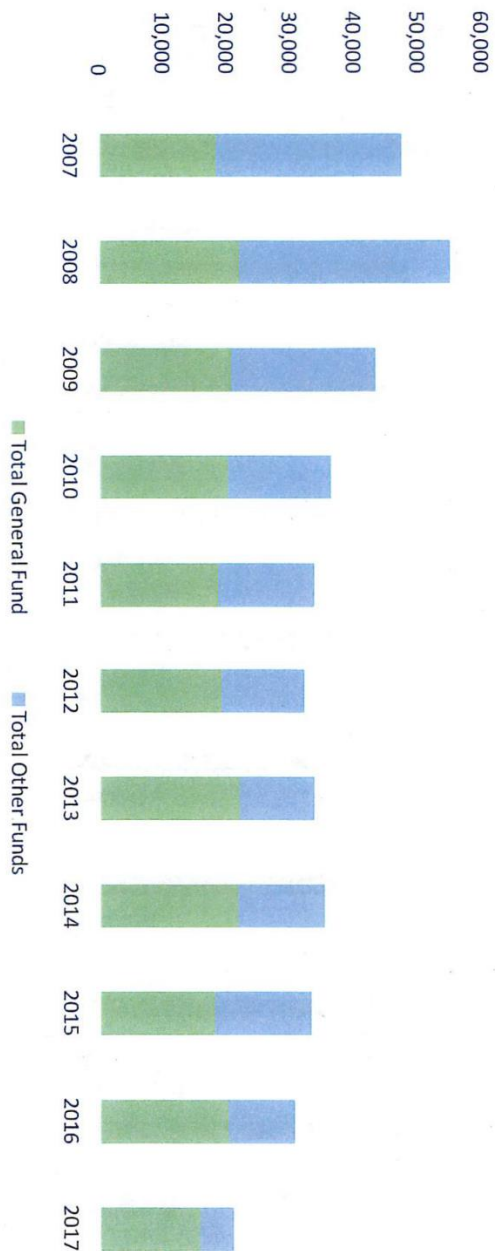
Operating Expenditure Trends



Tax Revenue by type – 2007 to 2016



Total Governmental Funds Decline 2007-2017 (projected) (\$000's)



FINANCIAL REVIEW COMMITTEE

Concerns and Potential Actions

Buck Hill
Mar 27, 2017

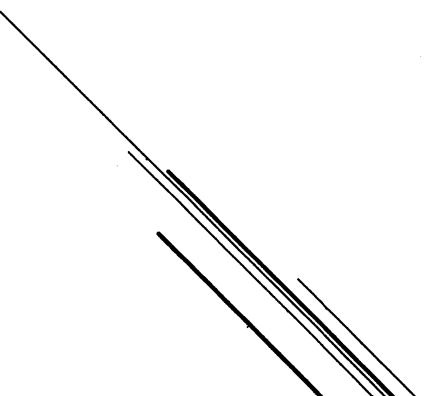
- ▶ City departments costs grow faster than revenue
- ▶ Capital improvement investments average nearly \$10 million/year
- ▶ General funds surplus only allows \$2 million contribution to CIP fund at current costs versus revenue

SPENDING CONTINUES TO
EXCEED REVENUES = DEFICITS = REDUCED
TOTAL FUNDS FOR RESERVES AND FUTURE



- ▶ City Staff and Council need an accurate estimate of future costs and revenues
- ▶ Trends indicate that capital improvements will be squeezed to eliminate all but must do items
- ▶ Many basic government costs are trending up and require major action to trim to affordable levels
- ▶ Progress needs to be measured and reported quarterly

DANA POINT NEEDS TO MAKE
DECISIONS TO BALANCE BUDGETS
AND SUPPORT THE FUTURE



- ▶ Study Major Expense Items to find areas to cut
- ▶ Search for ways to Increase Revenue or add Grants
- ▶ Work with Staff to build a realistic forecast for FY17, FY18, FY19 with currently visible inflation of costs and necessary projects
- ▶ Study ways to modify accounting practices to roughly accrue predictable revenue and expenses so deviations from plan can be identified quarterly and reported to City Council

RECOMMENDED ACTIONS:

- ☐ Assist in developing a clear vision of financial future if no changes are made
- ☐ Identify targets to strengthen cash flow + Revenue and – Costs
- ☐ Study cost effective way to implement accurate management accounting
 - Quarterly reports of actual performance
 - Actual to Budget analysis for each quarter
 - Realistic plans for 2 to 5 years
 - Structure decision making around priority setting that assures financial health

- ▶ Public Safety
- ▶ Fire Services
- ▶ Capital improvement projects
- ▶ Public works
- ▶ Parks and Recreation
- ▶ Community Development
- ▶ Legal expenses
- ▶ Total vehicle costs all departments

LARGE COST AREAS TO STUDY

- ▶ Council Decisions to fund programs need to be supported with accurate assessments of available funds year by year to allow decisions by priority – must do, essential for the future, city beautification, nice to do if we have funds
- ▶ OC Sheriff Costs - Direct payments plus capital projects (FY17=12.8M up from 10.8M in FY16)
- ▶ Unfunded Pension Liabilities – Dana Point = \$3.1M at 7.65% rate and \$5.0M at 6.65%
- ▶ OC Fire Authority has unfunded pension liability of \$518M or \$408K per employee.

CONCERNS FOR THE FUTURE

Cost of OC Sheriff's Support to Contract Cities

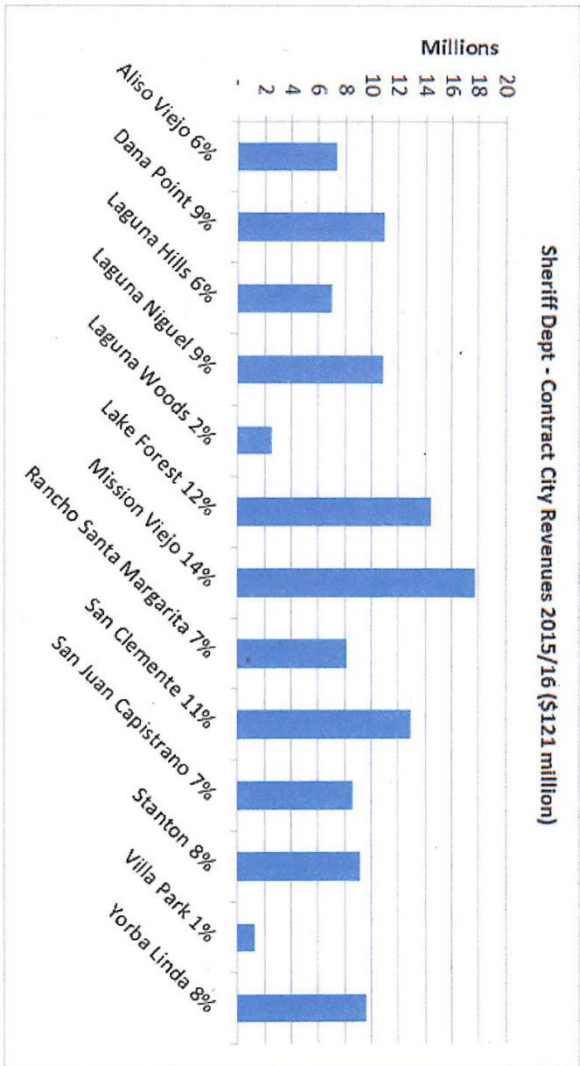
City	FY 16 Charge from Sheriff	Population (2016 Census Estimate)	Cost per Capita
Aliso Viejo	\$ 7,260,000	50,195	145
Dana Point	\$ 10,900,000	34,181	319
Laguna Hills	\$ 7,260,000	31,748	229
Laguna Niguel	\$ 10,900,000	65,806	166
Laguna Woods	\$ 2,420,000	16,406	148
Lake Forest	\$ 14,520,000	82,492	176
Mission Viejo	\$ 16,900,000	97,156	174
Rancho Santa Margarita	\$ 8,470,000	49,324	172
San Clemente	\$ 13,310,000	65,562	203
San Juan Capistrano	\$ 8,470,000	36,454	232
Stanton	\$ 9,650,000	38,872	248
Villa Park	\$ 1,210,000	5964	203
Yorba Linda	\$ 9,680,000	67,973	142



County of Orange

Orange County Sheriff's Department

- Provides public safety to 13 contract cities, unincorporated areas of the County, and Airport.
- Received \$309 million from the Proposition 172 Public Safety ½ Cent Sales Tax in 2015-16.
- For 2015-16, 13 contract cities paid \$121 million to obtain services of the Sheriff's Department.
- City contracts with Sheriff's are annual.



FY 16 - FY17 BUDGET

		Fiscal Year 2014 <u>Actual</u>	Fiscal Year 2015 <u>Amended</u>	Fiscal Year 2016 <u>Proposed</u>	Fiscal Year 2017 <u>Proposed</u>
2270	TRAVEL, CONF. & MEETINGS Miscellaneous	5,912	5,000	6,000	6,000
2330	POLICE SERVICES				
	Contract services (+8.52% FY16 / est +5.00% FY17)		10,171,350	10,821,210	11,360,000
	-Admin Sergeant			(278,308)	-
	-FY15 Overtime rate adjustment credit			(75,000)	-
	-Special assignments (overtime billed separate from Contract)		25,000	25,000	25,000
	Midyear Budget Adjustments		(5,000)	-	-
		9,410,494	10,191,350	10,492,902	11,385,000
	TOTAL MAT'L'S & SERV.	9,638,670	10,456,300	10,766,852	11,666,150
	CAPITAL OUTLAY				
3010	FURNITURE & EQUIPMENT				
	P25 Compliant Radios (13/year x 4 years)		150,000	-	150,000
	Vehicle Replacements (2)		50,000	-	-
		-	200,000	-	150,000
	TOTAL CAPITAL OUTLAY	-	200,000	-	150,000
	GRAND TOTAL EXPENDITURES	\$ 9,638,670	\$ 10,656,300	\$ 10,766,852	\$ 11,816,150

ADDED 2017 ITEMS - City Hall Improvements 1,000,000

12,816,150

STRUCTURAL FIRE FUND CITIES

<u>CITY</u>	<u>OCFA REVENUE</u>	<u>POPULATION</u>	<u>COST/RESIDENT</u>
Aliso Viejo	\$ 9,078,539	49,493	\$183.43
Cypress	\$ 4,302,153	48,779	\$88.20
Dana Point	\$ 10,324,890	34,048	\$303.25
Irvine	\$ 62,818,290	236,712	\$265.38
La Palma	\$ 1,365,622	15,860	\$86.10
Laguna Hills	\$ 5,819,188	30,951	\$188.01
Laguna Niguel	\$ 12,988,031	64,452	\$201.51
Laguna Woods	\$ 2,614,707	16,493	\$158.53
Lake Forest	\$ 11,764,437	78,853	\$149.19
Los Alamitos	\$ 1,619,355	11,668	\$138.79
Mission Viejo	\$ 14,051,316	95,290	\$147.46
Rancho Santa Margarita	\$ 8,305,384	48,879	\$169.92
San Juan Capistrano	\$ 6,089,775	35,360	\$172.22
Villa Park	\$ 1,493,780	5,925	\$252.11
Yorba Linda	\$ 9,091,605	66,735	\$136.23

CONTRACT CITIES

Buena Park	\$ 8,531,785	82,155	\$103.85
Placentia	\$ 4,976,100	51,673	\$96.30
San Clemente	\$ 7,241,336	63,522	\$114.00
Santa Ana	\$ 35,186,723	330,920	\$106.33

Seal Beach	\$ 4,108,179	24,664	\$166.57
Stanton	\$ 3,431,389	38,915	\$88.18
Tustin	\$ 5,901,371	78,049	\$75.61
Westminster	\$ 9,045,937	91,377	\$99.00

E:STRUCTURAL FIRE FUND CITIES DATA-5-27-14



OC Fire Authority

Active Members: 1,270

As of OCFA's Fiscal Year Ending:

	6/30/14	6/30/15	6/30/16
Total Assets & Deferred Outflows of Resources	\$397 million	\$494 million	\$562 million
Total Liabilities & Deferred Inflows of Resources	\$153 million	\$663 million	\$723 million
Net Position	\$244 million	-\$169 million	-\$161 million
Cash and Investments	\$160 million	\$165 million	\$178 million
Net Pension Liability	\$443 million	\$467 million	\$518 million

During OCFA's Fiscal Year Ending:

	6/30/14	6/30/15	6/30/16
Required Contributions to OCERS	\$57.8 million	\$66.2 million	\$67.3 million
As a % of Covered Payroll	46%	52%	51%
Actual Contributions to OCERS	\$63.0 million	\$87.5 million	\$82.7 million
As a % of Covered Payroll	50%	68%	63%
As a % of Total Revenues	20%	26%	23%

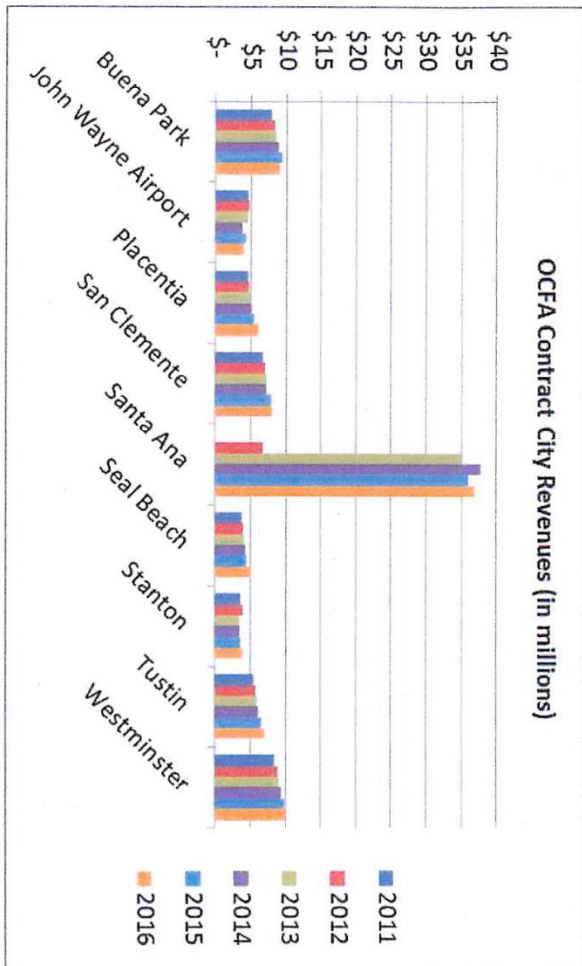




OC Fire Authority

Contract Revenue was \$117 million in 2015-16.

- Contract cities pay the OCFA for fire services out of their general funds.
- Contract cities are members of the OCFA for a current 20-year term that began on July 1, 2010 with the option of dropping out after 10 years.



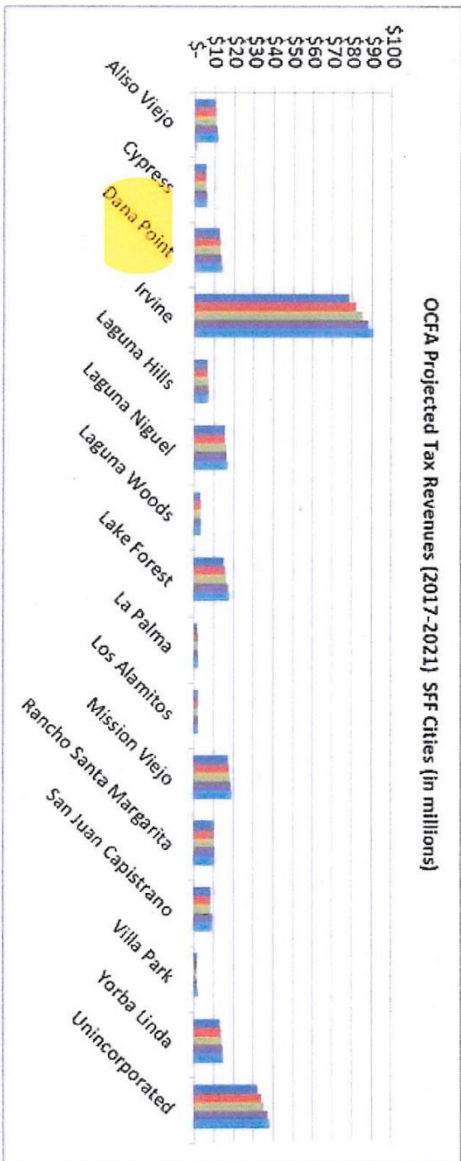


OC Fire Authority

Total revenues were \$357 million for the year ending June 30, 2016.

Structural Fire Fund Revenue (SFF) - \$220 million.

- The County remits a portion of property taxes collected from SFF cities to OCFA.
- In 2015-16, 11.47% of the County's collected property tax was allocated to OCFA for SFF.
- Current 20-year term began on July 1, 2010 and ends on June 30, 2030.
- Approximately 35% of property tax revenues allocated to OCFA are generated from the City of Irvine.
- **SFF cities may give written notice by July 1, 2018 to withdraw by June 30, 2020.**



Dana Point Legal Cash Payments FY 2017

Payee	Check Date	Code	Notes	Amount
Rutan & Tucker				
	7/29/2016	VAR	May-16	\$ 76,277.86
	8/25/2016	RM	Jun-16	\$ 100,206.67
	10/17/2016	CA+RM	Jul-16	\$ 83,627.94
	11/10/2016	CA+RM	Aug-16	\$ 92,829.08
	12/2/2016	CA+RM	Sep-16	\$ 94,679.20
	12/21/2016	CA+RM	Oct+Nov 16	\$ 254,863.65
	1/5/2017	CA+RM	Dec-16	\$ 76,958.25
	Subtotal			\$ 779,442.65
Richards, Watson, Gershon				
	7/29/2016	RM		\$ 7,810.00
	8/25/2016	RM		\$ 1,400.00
	9/23/2016	RM		\$ 3,630.00
	10/21/2016	RM		\$ 650.40
	11/18/2016	RM		\$ 2,243.47
	1/5/2017	RM		\$ 4,070.00
	1/19/2017	RM		\$ 9,020.00
	Subtotal			\$ 28,823.87
Aitken Aitkin Cohn				
	9/9/2016	RM		\$ 58,904.88
	10/7/2016	RM		\$ 4,419.96
	11/10/2016	RM		\$ 4,745.96
	12/8/2016	RM		\$ 4,200.28
	1/13/2017	RM		\$ 3,520.00
	2/10/2017	RM		\$ 486.09
	Subtotal			\$ 76,277.17
DB Neish				
	9/29/2016	CM	Sep-16	\$ 6,000.00
	10/27/2016	CM	Oct-16	\$ 6,000.00
	12/21/2016	CM	Dec-16	\$ 10,204.37
	Subtotal			\$ 22,204.37
McDermott Will & Emery				
	12/2/2016	RM		\$ 150,000.00
Total				\$ 1,056,748.06

Ex 17

Group Summary

Page 7 of 10

For April, 2015-2016 Through March, 2016-2017

Page 8 of 10

Monthly Activity Report

For April, 2015-2016 Through March, 2016-2017

RevenueObject	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2016-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017	March 2016-2017
6904 - Transfers In From Measure M Fund	0.00	0.00	74645.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RevenueType 50 - Transfers Total:	0.00	0.00	680556.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	4145301.82	4335893.47	5185992.33	1540874.82	1701753.95	2165025.73	2122315.92	2085468.99	5013398.77	8514912.72	11513498.38	5822739.60
Total Surplus (Deficit):	4145301.82	4335893.47	5185992.33	1540874.82	1701753.95	2165025.73	2122315.92	2085468.99	5013398.77	8514912.72	11513498.38	5822739.60

Monthly Activity Report

For April, 2015-2016 Through March, 2016-2017
Fund Summary

Fund	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2016-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017	March 2016-2017
01 - GENERAL	4145801.82	4338993.47	5188992.33	1540874.82	1701753.95	2169025.73	2123915.92	2896468.99	5013939.77	35148912.72	11513489.38	5922791.60
Total Surplus (Deficit):	4145801.82	4338993.47	5188992.33	1540874.82	1701753.95	2169025.73	2123915.92	2896468.99	5013939.77	35148912.72	11513489.38	5922791.60

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017
Group Summary

Expense Object	2015-2016	2015-2016	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
Expense Type: 10 - Personnel															
1010 - Salaries	654034.87	440747.10	536077.11	480600.05	436624.98	444173.44	67314.22	486434.84	570619.57	517016.70	674925.02	471397.54			
1030 - Hourly	42664.05	21214.75	18870.05	16752.77	16317.35	16701.48	20562.04	12460.51	11390.76	11390.76	13868.09	11009.37			
1050 - Overtime	11931.10	5664.13	11072.89	5421.92	10092.49	11971.83	12709.36	10036.35	5655.55	9923.40	4142.63	5171.17			
1070 - Benefits	830.76	553.84	623.07	692.30	692.30	1038.45	1038.45	692.30	692.30	692.30	692.30	692.30			
1100 - Stipends	21299.40	21299.40	7656.35	73639.88	7521.81	77099.80	82998.20	68756.04	70991.08	82720.52	80290.92	83036.72			
1120 - Retirement Benefits	68930.53	46389.83	50984.61	50045.45	182878.53	42547.52	63888.09	44280.03	43995.10	43329.42	42917.85	41227.43			
1140 - Health & Life	10717.30	7075.64	6836.36	71971.86	7003.71	71953.57	10691.40	7878.49	9108.37	8174.05	10411.43	7411.39			
1200 - Outside Assistance	30495.00	21945.00	20187.50	31164.00	0.00	5462.50	5700.00	6897.50	5320.00	0.00	2812.50	0.00			
1290 - Personnel Allocation	950714.74	567789.69	723177.95	665974.23	729331.17	606208.84	870302.76	637036.06	718292.83	673505.01	825981.14	619991.42			
Expense Type: 20 - Materials & Services															
2010 - Communications	20189.37	9435.28	7088.62	13207.49	2260.63	7275.54	17370.52	6299.22	7656.07	9300.70	7846.63	7921.76			
2030 - Equipment Maintenance	-37684.20	11418.40	17246.14	50271.00	15421.95	19888.55	35515.38	62363.72	20919.73	29083.99	46551.49	24810.04			
2040 - Copier Usage	0.00	0.00	0.00	2374.51	0.00	63.67	0.00	2888.88	85.96	0.00	3248.92	31.05			
2050 - Vehicle Maintenance	8132.99	8126.62	6201.07	15957.50	1949.10	9270.59	6665.72	8469.82	8309.31	6441.09	8733.92	4484.36			
2070 - Office Supplies	8994.56	7129.56	4702.04	13668.84	3003.33	7052.00	5072.82	3037.83	7344.07	12316.51	7402.32	8233.72			
2090 - Membership & Dues	2550.00	1345.00	887.00	7086.82	9471.60	6734.29	1755.00	1807.50	946.50	2265.00	14735.00	4367.50			
2110 - Operating Supplies	40971.39	20994.22	32587.28	77983.53	7297.99	87833.06	33015.33	13934.58	23338.63	20766.58	19969.71	20965.24			
2130 - Books & Subscriptions	3530.82	511.95	1067.37	13601.55	58.00	2685.88	1093.46	1877.65	67.37	388.58	4620.13	1511.49			
2150 - Training	3973.60	6048.50	7261.43	6351.76	598.81	5706.56	4375.98	1877.65	8437.23	1062.56	5452.03	2693.34			
2170 - Postage	-15.01	412.11	2386.29	2381.39	0.00	5109.51	114.96	1041.64	1041.64	903.56	2070.74	257.21			
2190 - Fuel & Equip Lease/Rent	1079.64	489.20	489.20	590.44	1159.94	512.68	512.68	1159.94	512.68	512.68	1129.11	512.64			
2210 - Utilities	75053.71	51937.15	89648.40	160029.23	502.77	88831.41	97856.44	106761.03	11591.29	9386.57	87140.11	7526.43			
2230 - Professional Services	246234.74	230996.64	169047.30	610029.04	130938.23	231761.57	202848.74	217772.66	266200.53	201234.30	321193.35	212776.23			
2240 - Reimbursable Costs	69152.78	0.00	71095.77	123432.04	0.00	23479.09	61337.60	35972.64	30699.03	35992.03	34573.56	35045.50			
2250 - Advertising	4933.00	2558.50	1747.58	8413.33	4720.63	3070.44	7447.09	1147.40	820.38	2112.50	7325.46	3027.00			
2270 - Travel Conf. & Meetings	5118.11	6453.52	11732.05	14498.60	1485.00	4105.57	10891.04	2905.57	11729.81	9117.67	6623.96	3955.33			
2290 - Auto Allowance	5929.33	3432.37	4038.35	3474.32	3352.51	3669.71	5215.69	4324.79	4567.71	30308.19	3706.89	3825.91			
2310 - City Attorney	0.00	21167.80	9273.27	26472.41	0.00	0.00	252618.32	0.00	-86418.15	30308.19	7670.25	0.00			
2330 - Police Services	795927.08	811084.02	883725.52	677923.63	937923.00	93975.16	998610.39	562882.28	946912.22	941355.05	993729.17	97425.91			
2340 - Parking Lot Leases	0.00	4345.00	1595.00	400.00	6160.00	2865.00	3100.00	3100.00	0.00	6201.00	3100.00	3100.00			
2350 - Street Maintenance	106416.83	93762.68	14605.49	609796.11	9617.12	61851.18	100182.99	110550.61	118727.33	43834.98	27230.37	3100.00			
2410 - Community Activities	26328.26	11465.39	44402.71	50923.23	223709.58	64864.73	97121.31	32126.60	48134.72	16388.28	16581.30	98018.80			
2430 - Recreation Programs	14705.62	5966.72	6576.60	11890.04	1597.18	2719.71	2666.12	3098.54	23630.45	7731.65	31342.24	16163.85			
2450 - Landscape Maintenance	36350.00	35720.00	35720.00	63064.00	0.00	70510.00	57139.00	40142.00	36183.80	35255.00	35255.00	38821.75			
2470 - Tree Maintenance	16230.00	48090.00	54669.00	87375.00	0.00	40000.00	42523.00	42523.00	19141.97	69575.00	17293.00	88387.00			
2490 - Street Sweeping	15885.12	19273.87	20378.67	42495.49	0.00	22512.77	19141.97	22392.77	19261.97	19954.00	19954.00	19954.00			
2510 - Storm Drains	13531.54	85293.17	19188.00	23650.51	7818.90	13291.98	27150.84	41107.64	7251.65	35862.35	29540.94	30791.83			

For March, 2015-2016 Through February, 2016-2017

Page 13 of 14

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2016-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2017-2018	February 2017-2018
ExpenseType: 40 - Insurance												
ExpenseObject: 4010 - Liability Insurance Premiums	-761.00	1,690.00	-680.00	1,311.00	422,790.00	4,800.15	-152.00	1,117.00	-81.00	-81.00	-32.00	-405.00
ExpenseObject: 4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00	4,288.00	0.00	56,754.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00	1,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 4090 - Unemployment Benefits	118,095.22	27,794.33	28,036.34	176,010.39	0.00	10,630.00	81,052.78	5,080.36	4,993.88	44,667.44	16,858.00	6,486.03
ExpenseType: 40 - Insurance Total:	118,095.22	27,794.33	28,036.34	176,010.39	0.00	10,630.00	81,052.78	5,080.36	4,993.88	44,667.44	16,858.00	6,486.03
ExpenseType: 410 - Workers' Compensation												
ExpenseObject: 4110 - Workers' Compensation	0.00	0.00	0.00	0.00	75,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 4210 - Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 410 - Workers' Compensation Total:	0.00	0.00	0.00	0.00	75,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 50 - Operating Transfers Out												
ExpenseObject: 5010 - To Facility Fund	0.00	0.00	0.00	98,216.00	0.00	0.00	0.00	0.00	0.00	956,269.00	0.00	0.00
ExpenseObject: 5050 - To Facility Fund	0.00	0.00	0.00	98,216.00	0.00	0.00	0.00	0.00	0.00	956,269.00	0.00	0.00
ExpenseType: 50 - Operating Transfers Out Total:	0.00	0.00	0.00	98,216.00	0.00	0.00	0.00	0.00	0.00	956,269.00	0.00	0.00
ExpenseType: 90 - Operating Transfers Out												
ExpenseObject: 9010 - To Facility Fund	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 9050 - To Facility Fund	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	268,624.53	239,063.91	259,435.31	635,651.15	267,804.61	25,092.24	81,052.78	263,891.94	27,181.37	363,947.40	29,909.11	24,096.52
Total Surplus (Deficit):	-268,624.53	-239,063.91	-259,435.31	-635,651.15	-267,804.61	-25,092.24	-81,052.78	-263,891.94	-27,181.37	-363,947.40	-29,909.11	-24,096.52

→ FY 17

Fund #	Name	Budget Revenues in Excess of Expenditures				
		Audited Beginning Fund Balance	Expenditures of Revenues	Budgeted Ending Fund Balance	Original Budgeted Ending Fund Balance	Increase/ (Decrease) In Ending Fund Balance
		6/30/2016	FY17	6/30/2017	6/30/2017	Fund Balance
1	General	\$ 20,164,600	\$ (4,275,033)	\$ 15,889,567	\$ 16,050,811	\$ (161,244)
2	Gas Tax	63,936	4,249	68,185	-	68,185
4	Measure M	85,138	900	86,038	134,894	(48,856)
5	AB2766 - Clean Air	359,353	(304,018)	55,335	74,526	(19,191)
6	Coastal Transit	1,095,429	(134,700)	960,729	1,061,026	(100,297)
7	TBID	1,727,768	(47,000)	1,680,768	453,259	1,227,509
9	CFD ESHA	221,815	7,750	229,565	229,494	71
11	Capital Improvement	6,239,136	(4,709,324)	1,529,812	483,651	1,046,161
12	Facilities Improvement	172,926	(9,691)	163,235	-	163,235
21	Park Development	133,500	(80,000)	53,500	53,500	-
25	Supplemental Law Enforcement	31,863	600	32,463	1,403	31,060
27	CFD 2006 Maintenance	372,645	(35,828)	336,817	214,899	121,918
		\$ 30,668,109	\$ (9,582,095)	\$ 21,086,014	\$ 18,757,463	\$ 2,328,551

Group Summary

Positive
March

Page 7 of 10

For April, 2015-2016 Through March, 2016-2017

11

Monthly Activity Report

For April, 2015-2016 Through March, 2016-2017

RevenueObject	April	May	June	July	August	September	October	November	December	January	February	March
6904 - Transfers In From Measure M Fund	2015-2016	2015-2016	2015-2016	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
RevenueType 90 - Transfers Total:	0.00	0.00	74045.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	4145801.82	4338993.47	5185992.33	1540874.82	1701753.95	2165025.73	2123315.92	2096468.99	5013939.77	3514912.72	1151349.38	592279.60
Total Surplus (Deficit):	4145801.82	4338993.47	5185992.33	1540874.82	1701753.95	2165025.73	2123315.92	2096468.99	5013939.77	3514912.72	1151349.38	592279.60

FSF17

Monthly Activity Report

For April, 2015-2016 Through March, 2016-2017

Fund Summary

Fund	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2016-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017	March 2016-2017
01 - GENERAL	4145801.82	4335893.47	5185992.38	1540874.82	1701753.95	2185025.73	2122915.92	2886468.99	5013939.77	3514912.72	1151349.38	592279.60
Total Surplus (Deficit):	4145801.82	4335893.47	5185992.38	1540874.82	1701753.95	2185025.73	2122915.92	2886468.99	5013939.77	3514912.72	1151349.38	592279.60

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

Group Summary

Expense Object	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2016-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2017-2018	February 2017-2018
ExpenseType 10 - Personnel												
1010 - Salaries	65,034.87	44,077.10	53,607.11	48,060.05	43,624.98	44,413.44	67,334.22	48,643.84	57,061.57	51,016.70	67,497.02	47,137.54
1030 - Hourly	42,664.05	21,214.75	18,970.05	16,751.77	16,917.35	17,011.48	20,562.04	12,460.51	11,930.76	12,248.62	13,868.49	11,097.37
1050 - Overtime	11,931.10	5,664.13	11,072.89	5,421.92	10,942.49	11,971.83	12,709.96	10,096.35	5,655.55	9,923.40	4,424.63	5,171.17
1070 - Stipends	830.76	553.84	633.07	692.30	692.30	692.30	1,038.45	692.30	692.30	692.30	692.30	692.30
1100 - Benefits	13,110.73	21,239.40	7,656.36	7,369.88	7,552.81	7,709.80	8,298.20	6,976.04	7,091.08	8,220.52	8,050.92	8,306.22
1120 - Retirement Benefits	6,890.93	4,929.83	5,098.61	5,004.45	18,678.33	4,254.52	6,329.09	4,428.03	4,395.20	4,382.42	4,137.85	4,137.85
1140 - Health Insurance	10,717.30	7,075.64	8,506.36	7,571.86	7,003.71	7,159.97	10,991.40	7,678.49	9,108.37	8,174.05	10,431.43	7,411.39
1200 - Outside Assistance	30,495.00	21,945.00	20,187.50	31,160.00	0.00	5,462.50	5,700.00	6,697.50	5,320.00	0.00	26,125.00	0.00
1250 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType 20 - Materials & Services												
2010 - Communications	20,189.37	9,435.28	7,088.62	13,927.09	12,360.63	7,735.94	17,970.52	6,399.22	7,656.07	9,900.70	7,846.63	7,921.76
2030 - Equipment Maintenance	32,684.20	11,418.40	17,246.14	5,027.00	15,421.95	19,888.55	35,135.38	62,363.72	2,091.73	2,808.99	4,651.49	2,481.04
2040 - Copier Usage	0.00	0.00	0.00	2,874.51	0.00	63.67	0.00	2,888.38	85.96	0.00	3,488.92	31.05
2050 - Vehicle Maintenance	8,132.99	8,136.62	6,421.07	15,857.50	19,463.10	9,270.59	6,665.72	8,069.82	8,809.31	6,441.09	8,793.92	4,484.36
2070 - Office Supplies	8,894.56	7,129.36	4,702.04	13,668.84	3,003.33	7,052.00	5,072.82	1,907.83	7,944.07	12,316.51	7,402.32	8,233.22
2090 - Memberships & Dues	2,550.00	1,945.00	6,871.00	7,080.82	9,471.80	7,934.29	1,755.00	1,807.50	9,465.50	2,265.00	1,4785.00	4,267.50
2110 - Operating Supplies	4,037.19	2,099.42	3,258.78	7,793.53	7,297.99	8,783.06	3,301.33	1,394.58	2,338.63	2,076.58	1,596.50	2,096.50
2130 - Books & Subscriptions	3,508.82	5,115.95	1,067.37	1,361.55	58.00	2,606.88	1,032.46	294.78	67.37	348.38	4,620.13	1,511.49
2150 - Training	3,975.60	6,048.50	7,261.43	6,381.39	5,981.81	5,706.96	4,375.98	1,877.65	8,437.23	1,062.56	5,452.03	2,695.34
2170 - Postage	15.01	412.11	236.29	2,381.99	0.00	514.95	114.96	0.00	10,414.64	512.68	2,070.74	257.21
2190 - Fuel & Equip Lease/Rent	10,795.64	4,892.20	4,892.20	5,90.44	11,559.94	512.68	11,559.94	0.00	512.68	512.68	11,293.11	512.64
2210 - Utilities	5,193.71	5,193.71	8,954.40	1,690.47	1,690.47	8,883.41	9,785.64	1,067.61	11,591.29	9,386.57	8,714.01	7,326.43
2230 - Professional Services	2,492,34.74	2,309,96.84	1,690,47.30	61,002.93	13,095.23	2,317,61.57	20,289.74	21,772.66	26,620.53	20,129.30	3,119,93.51	21,276.23
2250 - Removable Costs	6,915.78	0.00	7,105.77	1,234.24	0.00	3,247.09	6,137.60	9,597.64	3,069.03	8,599.03	3,457,36.56	3,504.60
2270 - Advertising	4,933.00	2,552.50	1,747.58	8,413.33	4,720.63	3,070.44	7,447.49	1,147.40	820.38	2,112.50	7,925.46	3,022.00
2290 - Travel, Conf. & Meetings	5,118.11	6,453.52	11,732.05	1,498.60	1,485.00	4,105.57	10,881.04	2,905.57	11,729.81	9,117.67	6,623.96	9,355.53
2350 - Auto Allowance	5,929.33	3,432.37	4,038.35	3,474.32	3,352.51	3,669.71	5,215.69	4,324.79	4,567.71	3,923.75	3,706.89	3,825.51
2310 - City Attorney	0.00	21,116.80	9,274.27	7,647,22.41	0.00	0.00	25,568.32	0.00	-8,6418.15	3,030,69.19	7,6710.25	0.00
2330 - Police Services	7,999,27.08	81,108.02	8,837,25.52	6,775,91.63	93,792.00	9,997,95.15	9,986,10.39	9,62,887.28	5,469,12.22	9,4135.05	9,937,28.17	9,7125.51
2350 - Parking Lot Leases	0.00	4,345.00	1,555.00	4,000.00	6,660.00	2,865.00	3,100.00	3,100.00	0.00	6,201.00	31,000.00	31,000.00
2370 - Street Maintenance	10,641,63.83	9,9762.68	1,405,25.49	6,097,36.11	9,617.12	61,851.18	1,001,82.09	11,050.61	11,877.33	4,838,4.58	16,048.08	27,230.37
2410 - Community Activities	2,652,26.67	11,465.39	4,440,71.11	5,093,3.23	2,237,09.58	6,485.78	9,711,31.11	3,218.60	4,815,4.72	16,338.28	16,681.50	9,501,8.60
2430 - Recreation Programs	14,705.62	5,966.72	6,536.60	1,2880.04	1,997.18	27,191.71	2,666.12	3,098.54	2,365.04	7,331.65	15,442.24	16,613.85
2450 - Landscape Maintenance	16,329.00	3,9350.00	35,759.00	6,506.00	0.00	7,0510.00	57,139.00	4,014.00	3,613.80	35,255.00	35,255.00	38,821.73
2470 - Tree Maintenance	19,989.12	4,009,00.00	20,786.87	8,719.00	0.00	4,608,00.00	4,523,00.00	0.00	6,957,50.00	39,339.00	17,993.00	8,8187.00
2490 - Street Sweeping	15,933.54	19,223.87	2,079,687	4,248,96.00	0.00	22,512.77	14,541.97	22,597.77	19,961.97	19,964.67	19,921.52	19,921.52
2510 - Storm Drains	8,5293.17	19,188.00	23,650.51	781,19.90	15,591.98	27,150.84	41,107.64	72,521.65	35,862.35	295,40.94	30,791.83	30,791.83

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

ExpenseObject	March	April	May	June	July	August	September	October	November	December	January	February
2500 - Safety Lighting	15865.31	15479.52	15840.82	12775.52	4938.70	4494.92	38457.32	5655.12	6694.03	3937.20	37940.14	2523.96
2530 - Park Maintenance	62490.48	67426.02	79608.89	157783.29	112000.58	83079.39	74661.14	75682.42	60203.49	51653.55	126364.71	51653.55
2590 - Data Technology	5992.00	21213.43	4520.86	24993.57	0.00	3443.29	7389.00	7867.62	8201.41	7240.79	19912.82	6998.70
2600 - Marketing	0.00	64.64	0.00	8937.95	1385.00	151.56	559.37	6905.18	1136.47	9397.47	4099.76	5595.65
ExpenseType 20 - Materials & Services Total:	1618235.57	179320.89	1832991.02	3408947.04	1382432.21	1887585.82	221864.49	1781026.49	1847700.33	1965116.95	2138939.25	1782994.27
ExpenseType 30 - Capital Outlay												
3010 - Furniture & Equipment	0.00	0.00	0.00	4192.48	32918.23	0.00	0.00	29650.03	14731.95	0.00	2366.97	0.00
ExpenseType 30 - Capital Outlay Total:	0.00	0.00	0.00	4192.48	32918.23	0.00	0.00	29650.03	14731.95	0.00	2366.97	0.00
ExpenseType 40 - Insurance												
4030 - Liability/Inst Premiums	-761.00	1690.00	-680.00	1311.00	452790.00	4800.15	-162.00	1117.00	-81.00	-81.00	-32.00	-405.00
4050 - Property Insurance Premiums	0.00	0.00	0.00	0.00	4288.00	0.00	56754.00	0.00	0.00	0.00	0.00	0.00
4060 - Employee Bond Premiums	0.00	0.00	0.00	0.00	10650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4090 - Unemployment	118095.22	27394.33	28096.94	17601.00	0.00	10663.00	81092.78	5080.36	4999.88	44667.44	16853.00	6486.03
4110 - Workers Compensation	0.00	0.00	0.00	0.00	75252.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4210 - Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2480.75	0.00
ExpenseType 40 - Insurance Total:	117934.22	29624.33	27396.94	177321.99	533963.00	15430.15	137644.78	6197.36	4912.88	44586.44	13906.75	6081.03
ExpenseType 90 - Operating Transfers Out												
9010 - T&E Out - To Facility Imp Fund	0.00	0.00	0.00	98216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9050 - T&E Out - To Cap Imp Fund	0.00	0.00	0.00	2000090.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType 90 - Operating Transfers Out Total:	0.00	0.00	0.00	209816.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	2686284.53	2390634.91	2563495.31	6355651.15	2678004.61	2609222.81	3229794.03	2453881.84	2718137.99	3638477.40	2996497.11	2400605.72
Total Surplus (Deficit):	-2686284.53	-2390634.91	-2563495.31	-6355651.15	-2678004.61	-2609222.81	-3229794.03	-2453881.84	-2718137.99	-3638477.40	-2996497.11	-2400605.72

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

Fund Summary

Fund	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2016-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017
01 - GENERAL	-2886284.53	-2390634.91	-2883433.31	-6355651.15	-2678044.61	-2509224.81	-3229794.03	-2658891.54	-2718137.39	-3639477.40	-2890497.11	-2409063.72
Total Surplus (Deficit):	-2886284.53	-2390634.91	-2883433.31	-6355651.15	-2678044.61	-2509224.81	-3229794.03	-2658891.54	-2718137.39	-3639477.40	-2890497.11	-2409063.72



City of Dana Point, CA

Monthly Activity Report Account Summary

For March, 2015-2016 Through February, 2016-2017

Expense

ExpenseType: 10 - Personnel

ExpenseObject: 1010 - Salaries

	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2015-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017
01-51-10-0000-1010	4,973.25	3,315.50	3,315.50	3,315.50	3,315.50	3,315.50	4,973.25	3,315.50	3,315.50	3,381.82	3,315.50	3,315.50
01-51-10-0000-1010	34,997.64	23,331.76	23,331.76	41,556.65	23,860.54	23,860.54	35,790.81	24,074.66	99,102.76	9,296.28	141,086.92	5,312.28
01-51-10-0000-1010	32,498.94	17,494.16	17,494.16	17,494.16	17,494.16	17,494.16	78,672.27	18,216.16	26,910.16	18,216.16	18,216.16	18,216.16
01-51-10-0000-1010	81,643.65	69,375.10	56,312.24	55,469.94	50,878.86	52,448.18	78,672.27	57,818.13	54,390.82	59,892.82	66,940.66	56,382.26
01-51-10-0000-1010	39,205.11	22,136.74	22,136.74	23,197.54	22,136.74	22,136.74	39,205.11	24,297.72	24,003.92	22,956.92	30,036.92	22,956.92
01-51-10-0000-1010	74,328.15	53,744.10	116,462.25	63,133.45	55,653.19	56,247.56	96,233.60	51,658.30	64,955.65	70,904.44	71,668.27	82,125.18
01-51-10-0000-1010	73,927.73	49,914.48	43,914.48	43,914.48	47,465.59	47,465.78	71,410.17	64,315.90	56,066.40	69,429.20	65,687.20	56,406.40
01-51-10-0000-1010	20,945.13	22,680.76	20,693.56	22,680.76	20,693.56	20,693.56	30,950.34	23,877.85	22,866.76	21,160.76	22,948.02	16,372.24
01-51-10-0000-1010	6,643.83	7,079.54	15,207.68	15,207.68	16,207.68	16,207.68	37,066.35	16,340.56	16,340.56	39,866.76	16,340.56	16,340.56
01-51-10-0000-1010	36,446.04	24,297.36	24,297.36	24,297.36	24,504.13	26,405.70	37,066.35	36,174.54	39,866.76	39,866.76	65,447.30	21,785.58
01-51-10-0000-1010	12,862.76	8,641.84	8,641.84	8,641.84	8,641.84	17,485.18	26,227.77	8,944.32	8,944.32	18,048.40	20,760.68	8,944.32
01-51-10-0000-1010	27,484.98	18,323.32	17,904.25	17,485.18	17,485.18	17,485.18	26,227.77	17,975.62	17,975.62	18,048.40	20,760.68	17,999.88
01-51-10-0000-1010	116,157.54	72,983.96	76,159.16	81,731.9	74,628.29	73,383.70	114,273.15	85,991.18	81,445.94	94,382.30	81,528.08	85,386.02
01-51-10-0000-1010	26,959.29	13,710.46	13,710.46	13,710.46	13,710.46	13,710.46	20,566.69	14,417.70	14,417.70	14,417.70	22,697.15	18,236.00
01-51-10-0000-1010	55,410.57	35,425.98	71,518.85	37,195.02	35,971.42	40,559.02	54,354.93	35,188.76	35,188.76	43,776.30	35,249.34	39,370.14
01-51-10-0000-1010	6,055.26	4,036.84	4,036.84	4,036.84	4,036.84	4,036.84	6,055.26	4,157.94	4,157.94	4,157.94	4,157.94	4,157.94
ExpenseObject 1010 - Salaries Total:	654,034.87	440,771.10	538,077.11	480,890.05	486,624.98	444,734.44	673,314.22	486,624.98	570,619.57	517,016.70	674,925.02	471,397.54

	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2015-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017
01-51-10-0000-1010	2,501.73	1,754.46	1,754.46	1,516.20	1,776.12	1,777.94	2,664.18	1,681.50	1,816.02	1,928.12	1,569.40	1,591.82
01-51-10-0000-1010	3,000.58	1,197.86	0.00	0.00	260.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-51-10-0000-1010	1,324.62	1,152.67	1,445.98	2,408.44	1,040.00	602.10	1,511.94	937.04	937.04	923.26	1,667.38	840.28
01-51-10-0000-1010	8,417.50	6,497.24	6,142.50	0.00	0.00	0.00	948.80	1,660.40	1,921.32	1,636.68	2,395.72	1,731.56
01-51-10-0000-1010	4,735.50	3,260.25	3,360.00	3,192.00	1,280.88	3,083.60	1,162.28	0.00	0.00	0.00	0.00	0.00
01-51-10-0000-1010	11,617.45	1,387.50	0.00	0.00	2,161.20	2,367.67	1,560.00	656.11	696.28	592.47	200.85	803.40
01-51-10-0000-1010	1,202.50	832.00	832.50	513.50	1,444.00	1,248.00	1,560.00	656.11	1,102.40	1,102.40	1,322.88	900.06
01-51-10-0000-1010	1,471.80	1,097.16	1,177.44	1,284.48	1,177.44	1,070.40	1,552.08	656.11	1,102.40	1,102.40	1,322.88	900.06
01-51-10-0000-1010	8,392.37	4,035.61	4,164.17	6,078.56	7,456.79	7,657.29	8,805.09	6,423.06	5,657.70	6,075.60	6,712.26	5,110.95
ExpenseObject 1010 - Hourly Total:	42,564.05	21,214.75	18,870.05	16,732.77	16,317.35	17,011.48	20,552.04	12,460.51	11,930.76	12,248.62	13,868.49	11,093.37

ExpenseObject: 1050 - Overtime

ExpenseObject: 1050 - Overtime

ExpenseObject: 1050 - Overtime

Monthly Activity Report

3

3

3

For March, 2015-2016 Through February, 2016-2017

Object	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2015-2016	August 2015-2016	September 2015-2016	October 2015-2016	November 2015-2016	December 2015-2016	January 2016-2017	February 2016-2017
01-43-10-0000-1050	Overtime	2,472.78	2,250.00	1,642.25	3,123.19	1,670.71	4,194.41	2,287.51	1,957.70	3,009.30	2,121.48	996.20
01-43-10-0000-1050	Overtime	3,991.04	2,472.78	2,250.00	1,642.25	3,123.19	4,194.41	2,287.51	1,957.70	3,009.30	2,121.48	996.20
01-43-10-0000-1050	Overtime	2,193.24	1,834.73	1,872.98	2,167.31	1,464.20	3,259.78	2,297.83	2,297.83	1,012.45	574.13	2,343.27
01-43-10-0000-1050	Overtime	0.00	0.00	0.00	108.32	265.40	0.00	0.00	88.46	0.00	0.00	0.00
01-43-10-0000-1050	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-43-10-0000-1050	Overtime	556.38	0.00	1,900.97	0.00	705.32	3,038.28	2,507.91	390.32	1,759.10	0.00	338.94
01-43-10-0000-1050	Overtime	907.36	476.28	1,348.14	0.00	0.00	409.05	0.00	408.56	132.83	0.00	0.00
01-43-10-0000-1050	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.36	0.00	0.00
01-43-10-0000-1050	Overtime	2,520.47	133.76	1,312.74	709.84	4,020.20	2,657.14	2,380.22	1,173.63	2,398.06	1,175.28	864.00
01-43-10-0000-1050	Overtime	340.61	0.00	0.00	189.23	0.00	243.81	40.64	0.00	41.78	0.00	314.12
ExpenseObject 1050 - Overtime Total:		11,931.10	5,664.13	11,072.89	5,441.92	10,492.49	11,971.83	12,703.36	5,635.55	9,323.40	41,422.63	5,177.17
ExpenseObject 1070 - Stipends	Stipends	830.76	553.84	623.07	602.30	693.30	692.30	1,038.45	692.30	692.30	692.30	692.30
ExpenseObject 1070 - Stipends Total:		830.76	553.84	623.07	602.30	693.30	692.30	1,038.45	692.30	692.30	692.30	692.30
ExpenseObject 1100 - Benefits	Benefits	1,597.84	-1,903.49	76.41	76.41	76.41	76.41	-382.06	2,502.14	76.41	1,062.96	-910.14
01-43-10-0000-1100	Benefits	5,472.99	-230.02	3,107.28	2,673.02	2,973.82	2,737.98	2,505.05	2,502.14	2,733.32	3,228.84	1,238.43
01-43-10-0000-1100	Benefits	5,504.74	-441.96	2,964.13	2,614.23	2,971.53	2,707.81	2,354.87	2,444.09	2,871.54	2,870.55	2,892.65
01-43-10-0000-1100	Benefits	17,090.29	4,306.92	12,076.66	9,997.55	10,659.33	10,443.28	7,176.46	4,376.28	4,409.24	10,282.62	9,997.53
01-43-10-0000-1100	Benefits	7,820.26	2,635.01	5,005.22	4,591.64	4,814.11	4,546.11	5,859.16	4,376.28	4,409.24	9,234.00	4,695.88
01-43-10-0000-1100	Benefits	14,828.99	1,103.41	6,286.86	7,490.56	6,528.89	11,115.69	8,632.54	7,743.16	6,999.67	9,234.00	13,777.61
01-43-10-0000-1100	Benefits	13,332.13	2,417.06	7,970.87	6,598.21	8,247.72	8,078.15	9,138.76	7,743.16	6,999.67	9,234.00	13,777.61
01-43-10-0000-1100	Benefits	8,600.00	1,465.84	5,335.84	4,784.58	5,044.73	4,810.88	5,450.62	4,731.32	4,350.38	4,724.15	4,150.38
01-43-10-0000-1100	Benefits	1,929.59	1,81.78	3,597.56	4,129.13	2,574.11	2,349.24	2,123.82	3,417.01	2,271.89	2,476.25	2,476.25
01-43-10-0000-1100	Benefits	2,374.28	2,758.38	3,597.56	3,443.94	3,544.45	3,480.73	5,087.42	3,417.01	1,147.30	1,147.30	1,147.30
01-43-10-0000-1100	Benefits	6,832.91	-132.57	4,467.88	4,707.91	4,965.63	4,707.91	5,111.78	-960.42	3,697.20	3,697.20	3,697.20
01-43-10-0000-1100	Benefits	20,566.79	3,680.73	12,473.20	11,382.12	12,327.10	11,394.31	10,573.25	12,728.64	11,087.54	12,864.07	14,975.07
01-43-10-0000-1100	Benefits	4,156.47	1,039.71	2,550.46	2,335.65	2,285.79	2,251.97	2,354.18	2,279.59	2,229.52	2,518.02	2,518.02
01-43-10-0000-1100	Benefits	12,332.00	7,497.03	5,984.42	5,984.42	5,693.98	5,693.98	6,239.30	6,239.30	6,239.30	7,136.80	7,136.80
01-43-10-0000-1100	Benefits	1,804.48	357.69	1,145.53	1,063.54	1,134.90	1,074.70	1,014.54	1,014.54	1,014.54	1,117.62	1,117.62
01-43-10-0000-1100	Benefits	1,208.54	501.08	782.05	772.57	402.01	907.05	616.47	653.14	587.75	1,131.84	1,131.84
ExpenseObject 1100 - Benefits Total:		13,110.73	21,239.40	7,655.36	7,352.81	7,521.81	7,709.80	8,259.20	6,975.04	7,091.08	8,220.52	8,020.92
ExpenseObject 1120 - Retirement Benefits	Retirement Benefits	450.36	375.80	316.65	324.82	248.70	248.70	248.70	248.70	248.70	247.46	248.70
01-43-10-0000-1120	Retirement Benefits	5,443.21	3,808.68	3,744.26	3,860.61	3,435.92	3,435.92	5,153.87	3,454.92	1,368.34	473.62	473.62
01-43-10-0000-1120	Retirement Benefits	3,118.00	2,220.04	2,171.73	2,196.88	1,876.05	1,876.05	1,941.13	1,951.22	1,959.63	1,932.82	1,932.82
01-43-10-0000-1120	Retirement Benefits	8,578.22	6,661.25	6,009.32	5,866.67	4,783.21	4,927.56	7,381.34	5,113.08	5,113.08	5,113.08	5,113.08
01-43-10-0000-1120	Retirement Benefits	3,861.62	2,739.06	2,739.06	2,739.06	2,380.73	2,380.73	2,380.73	2,380.73	2,380.73	2,380.73	2,380.73
01-43-10-0000-1120	Retirement Benefits	8,023.95	5,721.31	6,337.06	6,070.50	5,311.07	5,359.68	7,940.32	5,097.01	6,009.12	6,681.83	6,681.83
01-43-10-0000-1120	Retirement Benefits	7,111.15	4,897.39	4,897.39	4,895.66	4,264.11	4,374.39	4,374.39	4,374.39	4,374.39	4,374.39	4,374.39
01-43-10-0000-1120	Retirement Benefits	2,946.20	2,125.55	2,068.58	2,119.45	1,719.06	1,719.06	1,719.06	1,719.06	1,719.06	1,719.06	1,719.06

For March, 2015-2016 Through February, 2016-2017

71

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

Expense Object 1990 - Personnel Allocation		March	April	May	June	July	August	September	October	November	December	January	February
Expense Type 10 - Personnel Total:		10,574.64	7,049.76	7,049.76	7,049.76	7,049.76	7,049.76	10,651.64	7,049.76	7,049.76	7,049.76	7,049.76	7,049.76
01-351-20-0000-1992	Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Object 20 - Materials & Services		590174.74	56779.69	72317.95	665974.23	723931.17	606208.84	870302.76	637036.06	718292.83	673505.01	825881.14	619991.42
Expense Object 2010 - Communications		333.97	228.28	228.28	245.18	211.38	228.28	469.57	228.28	164.13	83.08	83.08	83.08
01-412-20-0000-2010	Communications	516.40	1,493.17	433.32	759.67	166.12	357.34	1,046.76	504.70	357.28	762.10	356.98	348.35
01-412-20-0000-2010	Communications	318.51	212.34	180.03	147.72	147.72	147.72	221.58	147.72	147.72	147.72	147.72	147.72
01-412-20-0000-2010	Communications	56.93	64.62	64.62	64.62	64.62	64.62	96.93	64.62	64.62	64.62	64.62	64.62
01-412-20-0000-2010	Communications	213.86	149.24	221.15	129.24	129.24	129.24	228.86	174.24	129.24	174.24	164.24	164.24
01-412-20-0000-2010	Communications	491.50	346.12	346.12	498.38	193.86	346.12	443.05	346.12	346.12	346.12	307.89	307.89
01-412-20-0000-2010	Communications	458.18	382.80	382.80	534.84	230.76	382.80	498.18	382.80	382.80	382.80	355.74	318.18
01-412-20-0000-2010	Communications	0.00	14.54	64.62	1,564.62	64.62	64.62	96.93	101.54	101.54	101.54	101.54	199.55
01-512-20-0000-2010	Communications	197.25	144.17	144.17	106.16	106.16	106.16	159.24	106.16	106.16	106.16	103.85	139.55
01-512-20-0000-2010	Communications	124.62	83.08	83.08	83.08	83.08	83.08	124.62	83.08	83.08	83.08	83.08	83.08
01-512-20-0000-2010	Communications	207.66	138.44	138.44	138.46	138.46	138.46	207.69	138.46	138.46	138.46	138.46	138.46
01-512-20-0000-2010	Communications	861.35	642.10	642.10	541.66	438.48	642.12	861.36	725.16	724.98	724.87	724.83	724.83
01-512-20-0000-2010	Communications	231.87	167.25	167.25	129.24	129.24	167.25	231.87	167.25	167.25	167.25	154.39	64.62
01-512-20-0000-2010	Communications	638.41	555.72	555.72	1,131.62	101.52	1,106.32	566.24	566.78	562.64	563.43	563.76	563.76
01-512-20-0000-2010	Communications	152.31	101.54	133.84	101.51	101.52	101.52	152.28	101.52	101.52	101.52	101.52	101.52
01-512-20-0000-2010	Communications	121.08	93.37	93.37	131.40	55.37	93.37	121.07	55.41	55.38	55.38	55.39	55.38
01-512-20-0000-2010	Communications	15,185.47	4,658.50	3,199.88	6,900.09	0.00	3,116.92	12,444.29	2,386.38	4,023.15	5,298.33	4,340.10	4,514.53
Expense Object 2010 - Communications Total:		20185.37	9435.28	7086.62	13307.49	2260.63	7275.94	117970.52	6239.22	7656.07	9300.70	7866.63	7921.76
Expense Object 2030 - Equipment Maintenance		945.37	618.85	911.20	1,969.64	98.65	0.00	1,159.64	1,324.06	0.00	286.84	0.00	0.00
01-512-20-0000-2030	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-512-20-0000-2030	Equipment Maintenance	143.64	5,710.38	143.64	2,236.20	3,535.00	0.00	0.00	43,325.45	0.00	0.00	0.00	106.67
01-512-20-0000-2030	Equipment Maintenance	0.00	0.00	0.00	59.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-512-20-0000-2030	Equipment Maintenance	143.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,974.88
01-512-20-0000-2030	Equipment Maintenance	-35,469.21	3,666.07	12,135.23	44,097.65	10,524.73	17,911.34	32,464.89	15,974.09	19,212.52	27,089.94	44,752.57	20,881.10
01-512-20-0000-2030	Equipment Maintenance	1,552.35	1,423.10	4,066.07	1,863.57	1,263.57	1,977.21	1,850.85	1,740.12	1,707.21	1,707.21	1,759.01	1,847.59
Expense Object 2030 - Equipment Maintenance Total:		-32584.20	11418.40	17246.14	50227.00	15421.95	19888.55	35515.38	62363.72	20919.73	29083.99	46551.49	24810.04
Expense Object 2040 - Copier Usage		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.96	0.00	0.00	31.05
01-512-20-0000-2040	Copier Usage	0.00	0.00	0.00	582.81	0.00	0.00	0.00	1,076.83	0.00	0.00	1,021.13	0.00
01-512-20-0000-2040	Copier Usage	0.00	0.00	0.00	816.87	0.00	0.00	0.00	598.62	0.00	0.00	774.08	0.00
01-512-20-0000-2040	Copier Usage	0.00	0.00	0.00	293.95	0.00	0.00	0.00	481.68	0.00	0.00	501.70	0.00
01-512-20-0000-2040	Copier Usage	0.00	0.00	0.00	437.99	0.00	0.00	0.00	385.61	0.00	0.00	493.67	0.00
01-512-20-0000-2040	Copier Usage	0.00	0.00	0.00	74.55	0.00	63.67	0.00	71.60	0.00	0.00	89.57	0.00

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

ExpenseObject 2015 - Vehicle Maintenance	March	April	May	June	July	August	September	October	November	December	January	February
01-31-20-0000-2050	0.00	0.00	0.00	2374.51	0.00	63.67	0.00	2888.38	85.96	0.00	3248.92	31.05
ExpenseObject 2015 - Copier Usage Total:	0.00	0.00	0.00	2374.51	0.00	63.67	0.00	2888.38	85.96	0.00	3248.92	31.05
ExpenseObject 2015 - Vehicle Maintenance	375.53	320.63	220.35	593.15	0.00	452.93	119.17	249.45	289.28	23.49	0.00	4.40
01-1-20-0000-2050	667.93	546.51	340.43	783.78	363.38	491.73	441.52	160.58	1,358.96	643.51	1,065.25	531.88
01-21-20-0000-2050	284.75	271.40	354.89	1,133.72	0.00	215.51	324.55	69.33	18.00	17.69	340.70	-340.70
01-41-20-0000-2050	158.87	126.45	253.73	579.38	158.86	1,104.05	285.59	1,293.78	591.86	467.34	544.06	312.05
01-43-20-0000-2050	407.73	126.20	643.65	815.76	0.00	340.83	165.22	634.60	909.82	166.07	156.45	122.28
01-45-20-0000-2050	1,377.62	115.25	901.12	479.51	0.00	129.42	241.72	202.05	502.53	118.47	175.96	130.62
01-51-20-0000-2050	507.23	1,351.69	614.12	1,312.43	0.00	474.59	386.03	592.08	613.85	614.43	511.08	660.81
01-53-20-0000-2050	84.50	95.30	95.30	327.64	0.00	169.51	87.22	102.53	105.28	45.81	44.73	90.21
01-55-20-0000-2050	554.36	1,445.60	2,011.37	2,150.03	297.23	376.64	1,717.76	510.53	1,274.08	487.07	1,272.23	569.89
01-57-20-0000-2050	204.80	437.37	319.76	907.40	0.00	712.07	581.13	1,073.15	946.37	804.84	358.33	433.36
01-61-20-0000-2050	3,420.53	1,946.76	1,339.77	5,928.12	1,099.23	4,069.51	2,114.55	3,504.33	1,615.07	1,996.61	3,564.70	1,887.20
01-63-20-0000-2050	0.00	410.14	0.00	708.34	31.60	114.98	0.00	76.41	0.00	144.22	340.00	0.00
01-65-20-0000-2050	0.00	0.00	0.00	132.41	98.70	460.75	0.00	0.00	84.21	391.28	22.48	0.00
01-95-20-0000-2050	94.74	933.62	140.57	132.41	98.70	258.07	240.86	0.00	84.21	573.56	219.73	87.26
ExpenseObject 2015 - Vehicle Maintenance Total:	8132.99	8126.62	6421.07	15597.50	1949.10	9270.59	6665.72	8469.82	8309.31	6441.09	8793.92	4484.36
ExpenseObject 2015 - Office Supplies	0.00	63.92	62.62	0.00	0.00	0.00	61.27	88.41	0.00	0.00	355.13	23.76
01-01-20-0000-2070	0.00	73.42	0.00	0.00	0.00	0.00	0.00	0.00	139.13	0.00	0.00	0.00
01-11-20-0000-2070	0.00	41.46	194.87	7.02	0.00	0.00	0.00	0.00	209.75	212.74	0.00	59.19
01-13-20-0000-2070	301.86	803.33	455.85	948.34	134.69	615.72	399.67	764.44	255.67	1,863.95	869.57	302.41
01-21-20-0000-2070	463.14	1,003.89	105.85	1,056.27	0.00	418.01	404.56	223.25	697.53	568.41	205.08	420.88
01-31-20-0000-2070	48.33	24.33	213.38	868.74	1,140.89	329.65	380.14	199.67	374.41	2,083.97	1,032.48	1,713.35
01-43-20-0000-2070	5,007.39	1,225.44	932.75	2,359.01	251.39	1,579.82	1,734.07	685.42	584.10	391.74	796.86	1,652.06
01-45-20-0000-2070	636.62	819.80	91.52	1,082.32	0.00	70.59	57.21	110.58	67.29	600.20	165.52	21.29
01-47-20-0000-2070	65.88	97.20	65.88	4,522.03	105.61	62.59	22.89	137.02	122.55	122.55	161.07	21.29
01-51-20-0000-2070	174.63	145.30	135.11	302.57	679.53	2,515.00	877.40	-821.54	398.72	1,219.80	1,110.92	1,441.80
01-53-20-0000-2070	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223.55
01-55-20-0000-2070	11.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-57-20-0000-2070	0.00	20.36	0.00	151.03	0.00	0.00	0.00	0.00	0.00	0.00	182.15	63.56
01-59-20-0000-2070	175.54	146.98	0.00	0.00	0.00	0.00	24.82	89.23	0.00	0.00	182.15	63.56
01-61-20-0000-2070	340.15	702.33	308.07	1,084.68	0.00	0.00	0.00	36.59	0.00	0.00	0.00	88.61
01-63-20-0000-2070	0.00	0.00	191.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	907.39
01-65-20-0000-2070	335.72	663.67	67.98	655.19	0.00	-13.11	-83.31	56.24	2,565.12	443.01	670.03	100.33
01-67-20-0000-2070	132.55	0.00	43.52	33.22	0.00	0.00	0.00	175.60	971.30	4,087.45	0.00	0.00
01-81-20-0000-2070	447.25	-92.48	239.52	743.29	0.00	341.13	211.27	124.65	558.50	241.94	256.00	240.81
01-95-20-0000-2070	797.46	1,360.61	1,592.67	255.19	660.92	1,102.60	982.43	1,668.87	558.50	623.29	1,599.50	541.57
ExpenseObject 2015 - Office Supplies Total:	8939.56	7129.56	4702.04	13668.84	3003.33	7050.00	5072.82	3037.83	7244.07	12316.51	7402.32	8233.22

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

ExpenseObject: 2090 - Memberships & Dues		March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2016-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017
01-1-20-0000-2090	Memberships & Dues	0.00	0.00	0.00	400.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-20-0000-2090	Memberships & Dues	0.00	150.00	220.00	85.00	1,050.00	0.00	400.00	532.50	0.00	220.00	470.00	275.00
01-1-20-0000-2090	Memberships & Dues	0.00	0.00	0.00	0.00	120.00	0.00	0.00	125.00	0.00	265.00	385.00	0.00
01-1-20-0000-2090	Memberships & Dues	113.00	0.00	0.00	270.00	265.00	970.00	665.00	0.00	495.00	570.00	0.00	85.00
01-1-20-0000-2090	Memberships & Dues	930.00	200.00	0.00	335.00	0.00	760.00	0.00	0.00	0.00	200.00	0.00	75.00
01-1-20-0000-2090	Memberships & Dues	170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-1-20-0000-2090	Memberships & Dues	0.00	660.00	5,155.00	5,990.82	100.00	0.00	100.00	1,025.00	275.50	300.00	950.00	0.00
01-1-20-0000-2090	Memberships & Dues	0.00	0.00	0.00	0.00	0.00	0.00	295.00	0.00	0.00	0.00	150.00	0.00
01-1-20-0000-2090	Memberships & Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.00	0.00	0.00
01-1-20-0000-2090	Memberships & Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	620.00	0.00
01-1-20-0000-2090	Memberships & Dues	325.00	0.00	1,372.00	0.00	0.00	0.00	295.00	0.00	175.00	120.00	0.00	437.50
01-1-20-0000-2090	Memberships & Dues	1,000.00	0.00	70.00	0.00	65.00	0.00	0.00	125.00	0.00	275.00	0.00	150.00
01-1-20-0000-2090	Memberships & Dues	0.00	335.00	0.00	0.00	0.00	5,004.29	0.00	0.00	0.00	145.00	0.00	0.00
01-99-20-0000-2090	Memberships & Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,210.00	3,245.00
ExpenseObject 2090 - Memberships & Dues Total:		2550.00	1345.00	6817.00	7080.82	7511.60	6734.29	1735.00	1807.50	946.50	2265.00	14785.00	4267.50
ExpenseObject: 2110 - Operating Supplies													
01-1-20-0000-2110	Operating Supplies	1,655.05	1,101.62	717.21	1,886.37	0.00	629.23	441.97	778.61	729.66	2,140.86	3,684.69	863.05
01-1-20-0000-2110	Operating Supplies	58.71	240.28	132.82	117.72	0.00	112.75	467.98	0.00	268.69	104.75	182.85	189.81
01-1-20-0000-2110	Operating Supplies	582.35	0.00	0.00	192.65	0.00	1,032.14	11,538.36	1,942.03	22.69	6,363.92	1,539.08	540.20
01-1-20-0000-2110	Operating Supplies	182.92	0.00	230.00	476.74	0.00	147.31	25.00	96.92	0.00	617.89	49.55	0.00
01-1-20-0000-2110	Operating Supplies	2,254.86	0.00	1,002.25	2,578.94	0.00	5,619.82	2,471.07	83.10	1,655.92	163.35	236.98	328.43
01-1-20-0000-2110	Operating Supplies	0.00	0.00	913.15	83.50	0.00	121.95	0.00	0.00	721.78	52.40	341.25	45.23
01-1-20-0000-2110	Operating Supplies	2,062.12	0.00	2,062.12	686.47	1,764.07	43,490.00	0.00	75.60	75.60	0.00	147.17	0.00
01-1-20-0000-2110	Operating Supplies	0.00	0.00	151.20	124.20	0.00	11.06	0.00	0.00	0.00	0.00	0.00	638.84
01-1-20-0000-2110	Operating Supplies	0.00	0.00	0.00	46.46	0.00	164.45	-164.45	0.00	0.00	0.00	0.00	158.85
01-1-20-0000-2110	Operating Supplies	1,401.21	315.14	951.96	19,844.11	351.00	1,164.07	145.52	70.02	12.20	560.78	133.54	599.52
01-1-20-0000-2110	Operating Supplies	5,911.81	10,702.88	15,972.03	30,063.45	867.34	15,055.39	9,381.54	3,447.52	8,888.12	5,373.33	7,776.81	8,001.83
01-1-20-0000-2110	Operating Supplies	1,440.05	1,470.06	0.00	595.00	0.00	10,614.95	677.84	150.73	497.16	962.00	1,095.50	1,085.00
01-1-20-0000-2110	Operating Supplies	860.12	1,208.48	0.00	7,684.82	0.00	3,660.07	619.05	1,800.77	1,411.07	0.00	658.12	2,273.48
01-1-20-0000-2110	Operating Supplies	837.71	3,152.07	2,432.01	4,167.46	2,572.43	2,035.59	2,012.20	1,246.64	2,502.49	1,609.72	499.01	2,686.36
01-1-20-0000-2110	Operating Supplies	465.37	0.00	198.00	90.35	0.00	440.07	79.82	346.62	424.33	185.34	5.40	214.55
01-1-20-0000-2110	Operating Supplies	68.60	60.00	198.00	972.53	268.08	634.20	195.84	172.61	159.68	219.69	261.47	760.69
01-1-20-0000-2110	Operating Supplies	3,327.33	2,590.83	2,882.15	6,653.69	2,019.23	3,564.05	3,471.59	897.40	4,862.75	2,489.83	2,350.33	2,048.60
01-99-20-0000-2110	Operating Supplies	1,270.92	1,203.74	3,938.69	2,019.23	0.00	2,108.96	1,704.99	2,823.01	1,606.49	552.82	2,484.17	230.70
ExpenseObject 2110 - Operating Supplies Total:		40371.39	20994.42	32587.28	77383.33	7737.39	87433.06	33015.33	13934.58	2338.63	20766.38	19969.71	20965.24
ExpenseObject: 2130 - Books & Subscriptions													
01-1-20-0000-2130	Books & Subscriptions	100.82	60.99	28.99	457.74	0.00	28.99	28.99	177.11	28.99	0.00	0.00	0.00
01-1-20-0000-2130	Books & Subscriptions	96.51	36.51	38.38	76.76	58.00	325.88	38.38	117.67	38.38	38.38	417.29	0.00
01-1-20-0000-2130	Books & Subscriptions	99.00	0.00	0.00	0.00	0.00	399.97	0.00	0.00	0.00	300.00	0.00	0.00
01-1-20-0000-2130	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00	62.75	600.00	0.00	0.00	0.00	0.00	337.34

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2015-2016	August 2015-2016	September 2015-2016	October 2015-2016	November 2015-2016	December 2015-2016	January 2016-2017	February 2016-2017
01-43-20-0000-2150 Books & Subscriptions	0.00	0.00	0.00	11,549.76	0.00	1,330.81	0.00	0.00	0.00	0.00	0.00	638.51
01-44-20-0000-2150 Books & Subscriptions	0.00	226.50	0.00	97.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-55-20-0000-2150 Books & Subscriptions	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-57-20-0000-2150 Books & Subscriptions	114.49	187.95	0.00	1,419.30	0.00	464.48	365.09	0.00	0.00	0.00	4,573.80	7.95
ExpenseObject 2150 - Books & Subscriptions Total:	350.82	511.95	1067.37	13601.55	58.00	2606.88	1032.46	294.78	67.37	338.38	4620.13	1511.49
ExpenseObject 2150 - Training												
01-32-20-0000-2150 Training	0.00	0.00	0.00	50.00	317.56	0.00	296.44	0.00	0.00	0.00	0.00	169.00
01-31-20-0000-2150 Training	960.76	60.00	65.50	206.28	81.25	500.00	0.00	129.01	0.00	0.00	70.00	169.00
01-41-20-0000-2150 Training	0.00	0.00	0.00	0.00	0.00	0.00	688.89	0.00	0.00	0.00	82.00	40.00
01-42-20-0000-2150 Training	0.00	0.00	0.00	309.94	0.00	0.00	0.00	0.00	349.00	22.09	179.00	40.00
01-43-20-0000-2150 Training	0.00	122.57	0.00	0.00	0.00	0.00	274.00	0.00	3,290.50	0.00	299.11	62.50
01-44-20-0000-2150 Training	0.00	100.00	-100.00	151.35	200.00	0.00	0.00	115.83	238.50	0.00	0.00	0.00
01-45-20-0000-2150 Training	0.00	0.00	0.00	1,550.00	0.00	0.00	0.00	0.00	1,000.00	0.00	495.00	0.00
01-53-20-0000-2150 Training	0.00	0.00	751.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00
01-54-20-0000-2150 Training	0.00	0.00	291.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-55-20-0000-2150 Training	0.00	0.00	0.00	37.80	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00
01-56-20-0000-2150 Training	0.00	1,695.00	3,305.00	29.00	0.00	0.00	800.00	87.17	0.00	0.00	375.00	540.00
01-57-20-0000-2150 Training	0.00	0.00	115.00	798.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-61-20-0000-2150 Training	272.50	237.00	185.62	40.00	0.00	950.56	235.49	393.04	0.00	97.00	0.00	75.00
01-62-20-0000-2150 Training	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-81-20-0000-2150 Training	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-97-20-0000-2150 Training	0.00	0.00	0.00	181.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject 2150 - Training Total:	2,107.34	3,893.93	2,510.31	2,997.52	598.81	5706.96	4375.98	1877.65	8437.23	943.47	3,951.92	1,599.84
ExpenseObject 2170 - Postage												
01-81-20-0000-2170 Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
ExpenseObject 2170 - Postage Total:	-15.01	412.11	2,336.29	2,381.99	0.00	5,148.51	114.86	0.00	10141.64	903.56	2,070.74	297.21
ExpenseObject 2190 - Facil & Equip Lease/Rent												
01-55-20-0000-2190 Facil & Equip Lease/Rent	489.20	489.20	489.20	0.00	512.68	512.68	512.68	512.68	512.68	512.68	512.68	512.64
ExpenseObject 2190 - Facil & Equip Lease/Rent Total:	590.44	0.00	0.00	590.44	647.26	0.00	0.00	647.26	0.00	0.00	616.63	0.00
ExpenseObject 2210 - Utilities												
01-53-20-0000-2210 Utilities	29,381.25	31,110.86	28,964.70	59,165.15	340.60	27,728.28	28,765.96	28,236.85	29,284.94	28,603.44	29,174.17	28,906.11
01-54-20-0000-2210 Utilities	37,252.51	12,122.46	51,947.80	110,476.70	118.03	56,853.32	56,693.47	62,236.15	74,584.68	54,476.05	48,494.30	34,048.07
01-55-20-0000-2210 Utilities	8,420.15	8,703.83	9,393.40	26,727.38	44.14	4,517.81	12,482.01	13,288.03	12,089.87	9,307.08	9,717.64	9,514.25
ExpenseObject 2210 - Utilities Total:	75053.71	51937.15	89648.40	196369.23	502.77	88831.41	97856.44	106761.03	115931.29	93886.57	87140.11	73288.43
ExpenseObject 2230 - Professional Services												
01-31-20-0000-2230 Professional Services	24,561.62	10,965.19	7,582.50	24,500.00	7,566.00	16,577.83	9,688.86	6,000.00	12,389.27	10,204.37	0.00	0.00

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

Object	March	April	May	June	July	August	September	October	November	December	January	February
01-31-20-0000-2220	3,595.00	0.00	0.00	696.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-31-20-0000-2220	23,477.79	8,316.81	7,988.41	18,247.34	4,754.76	26,888.24	19,311.60	10,544.03	14,188.86	90,138.18	17,816.87	4,557.10
01-31-20-0000-2220	7,452.00	3,100.00	9,000.00	30,353.88	3,552.00	10,200.00	13,852.00	0.00	2,700.00	6,552.00	39,188.31	0.00
01-31-20-0000-2220	211.52	120.57	89.76	113,769.20	1,588.05	89.76	89.76	89.76	16,695.56	995.00	6,995.46	23,520.28
01-41-20-0000-2220	41,123.63	35,415.95	25,278.78	101,735.65	0.00	24,765.50	51,198.00	20,076.17	33,863.60	6,960.00	27,195.25	22,691.00
01-41-20-0000-2220	20,755.40	31,652.05	28,168.44	104,884.38	0.00	33,716.48	25,910.73	33,318.96	34,032.07	27,878.00	56,007.37	57,820.86
01-41-20-0000-2220	0.00	0.00	0.00	3,589.92	6,718.72	0.00	2,712.77	0.00	500.00	0.00	1,940.30	0.00
01-41-20-0000-2220	0.00	0.00	0.00	7,145.84	10,954.08	0.00	13,555.09	19,209.67	1,811.34	0.00	8,599.72	5,057.05
01-51-20-0000-2220	21,180.59	10,028.20	18,459.53	14,344.55	0.00	6,429.60	0.00	3,149.39	14,365.14	26,917.82	45,534.68	7,140.36
01-51-20-0000-2220	19,891.15	8,038.51	8,335.99	41,671.11	0.00	21,423.03	22,761.39	7,994.34	6,109.26	6,915.36	10,670.30	8,351.17
01-51-20-0000-2220	2,425.11	4,943.52	1,290.61	7,403.48	5,217.32	3,556.00	2,546.00	1,995.00	2,597.57	1,171.39	1,894.80	1,328.12
01-51-20-0000-2220	275.00	5,284.00	0.00	1,532.68	0.00	27,770.40	28,744.50	24,110.00	26,325.00	26,790.00	22,372.50	476.00
01-51-20-0000-2220	34,562.10	36,697.00	37,046.33	63,136.75	0.00	2,003.87	2,003.85	2,003.85	2,003.85	4,576.00	2,007.71	28,571.00
01-51-20-0000-2220	2,030.90	2,683.74	3,335.05	2,068.74	2,003.87	5,896.00	10,226.04	2,003.85	18,577.92	4,576.00	2,007.71	8,189.27
01-51-20-0000-2220	12,221.92	9,029.60	10,372.80	12,401.97	9,560.00	25,630.98	1,952.60	8,745.45	19,164.21	11,597.26	12,914.60	16,550.78
01-51-20-0000-2220	8,463.35	26,838.76	12,448.10	35,699.56	49,682.60	1,170.42	12,178.00	12,552.00	0.00	2,560.00	5,380.00	0.00
01-51-20-0000-2220	0.00	0.00	0.00	0.00	0.00	26,828.59	0.00	55,608.32	59,703.08	28,104.16	55,608.32	18,770.28
01-51-20-0000-2220	26,666.66	37,932.94	0.00	26,848.88	29,340.83	26,828.59	0.00	55,608.32	59,703.08	28,104.16	55,608.32	18,770.28
Expense Object 2230 - Professional Services Total:	249,324.74	230,936.64	169,047.30	610,029.93	130,938.23	231,615.57	202,849.74	217,772.66	266,700.53	201,234.30	321,159.35	212,276.43
Expense Object 2240 - Reimbursable Costs	17,256.49	0.00	1,160.10	8,224.48	0.00	0.00	0.00	5,305.50	4,482.50	2,027.00	0.00	0.00
Expense Object 2240 - Reimbursable Cost Total:	51,886.29	0.00	69,935.67	115,207.56	0.00	23,479.09	61,337.60	30,667.14	26,206.53	33,965.03	34,573.56	35,046.50
Expense Object 2250 - Advertising	69,152.78	0.00	71,095.77	124,432.04	0.00	23,479.09	61,337.60	35,972.64	30,669.03	35,992.03	34,573.56	35,046.50
Expense Object 2250 - Advertising Total:	3,507.00	885.00	175.00	4,136.00	430.00	1,427.00	0.00	0.00	0.00	0.00	4,294.46	0.00
Expense Object 2250 - Advertising	1,416.00	1,673.50	1,572.58	4,277.33	720.63	1,468.44	2,088.68	1,477.40	820.38	0.00	3,081.00	2,222.00
Expense Object 2250 - Advertising	0.00	0.00	0.00	4,277.33	0.00	0.00	913.51	0.00	0.00	0.00	0.00	890.00
Expense Object 2250 - Advertising	0.00	0.00	0.00	0.00	3,570.00	0.00	4,445.50	0.00	0.00	2,112.50	732.46	802.00
Expense Object 2270 - Travel, Conf. & Meetings	49,933.00	2,536.50	11,747.58	84,133.33	47,048.33	30,704.44	7,447.49	11,407.40	820.38	2,112.50	732.46	802.00
Expense Object 2270 - Travel, Conf. & Meetings	1,581.89	450.00	1,722.01	3,514.11	0.00	1,510.51	2,328.42	188.74	2,416.09	2,928.69	686.48	2,991.67
Expense Object 2270 - Travel, Conf. & Meetings	148.88	310.22	1,043.34	1,847.56	0.00	292.45	3,151.32	753.98	602.20	303.42	10.00	35.00
Expense Object 2270 - Travel, Conf. & Meetings	59.32	179.44	0.00	694.00	0.00	0.00	476.82	363.90	0.00	0.00	6.00	123.33
Expense Object 2270 - Travel, Conf. & Meetings	250.38	156.00	896.69	366.50	0.00	31.59	1,042.76	147.92	364.78	12.98	66.52	573.75
Expense Object 2270 - Travel, Conf. & Meetings	0.00	173.88	0.00	75.00	1,300.00	0.00	35.00	0.00	0.00	0.00	1,550.00	114.58
Expense Object 2270 - Travel, Conf. & Meetings	1,317.14	4,232.94	2,317.44	5,684.11	0.00	1,662.00	2,940.79	-743.27	1,663.41	217.84	741.20	2,677.34
Expense Object 2270 - Travel, Conf. & Meetings	1,157.05	175.00	267.84	442.00	110.00	159.66	175.37	4.50	0.00	2,343.71	89.11	845.00
Expense Object 2270 - Travel, Conf. & Meetings	0.00	0.00	0.00	0.00	0.00	40.00	300.50	0.00	0.00	0.00	0.00	0.00
Expense Object 2270 - Travel, Conf. & Meetings	0.00	73.04	837.85	570.55	0.00	40.00	42.00	593.79	1,081.47	475.00	1,236.08	255.44
Expense Object 2270 - Travel, Conf. & Meetings	522.55	0.00	624.29	654.37	0.00	149.01	157.61	93.01	832.72	178.01	541.21	1,639.32
Expense Object 2270 - Travel, Conf. & Meetings	0.00	0.00	0.00	0.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	100.00

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2015-2016	August 2015-2016	September 2015-2016	October 2015-2016	November 2015-2016	December 2015-2016	January 2016-2017	February 2016-2017
ExpenseObject 2270 - Travel, Conf. & Meetings												
01.51.20.0000-2270	Travel, Conf. & Meetings	0.00	75.00	0.00	0.00	2.00	0.00	3.00	0.00	0.00	55.00	0.00
01.51.20.0000-2270	Travel, Conf. & Meetings	35.00	618.00	0.00	998.95	158.35	180.45	850.00	344.14	71.43	106.88	0.00
01.51.20.0000-2270	Travel, Conf. & Meetings	31.50	0.00	0.00	11.50	0.00	0.00	0.00	0.00	42.40	945.00	0.00
01.51.20.0000-2270	Travel, Conf. & Meetings	0.00	0.00	0.00	180.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00
01.51.20.0000-2270	Travel, Conf. & Meetings	0.00	0.00	4,027.59	59.95	0.00	0.00	0.00	4,475.00	2,558.19	1,190.48	0.00
ExpenseObject 2270 - Travel, Conf. & Meetings Total:	5118.11	6493.52	11732.05	14488.60	1485.00	4105.57	10891.04	2905.57	11729.81	9117.67	6623.96	9355.53
ExpenseObject 2290 - Auto Allowance												
01.51.20.0000-2290	Auto Allowance	1,593.80	1,269.20	1,269.20	1,269.20	1,269.20	1,593.80	1,269.20	1,269.20	1,294.58	1,269.20	1,269.20
01.51.20.0000-2290	Auto Allowance	23.54	51.20	0.00	0.00	0.00	0.00	0.00	0.00	23.16	2.68	18.19
01.51.20.0000-2290	Auto Allowance	186.73	54.00	106.27	21.60	21.60	73.44	396.97	991.65	553.46	518.40	529.10
01.51.20.0000-2290	Auto Allowance	612.18	385.44	449.16	407.04	377.88	560.24	438.50	393.54	391.92	388.77	377.80
01.51.20.0000-2290	Auto Allowance	764.15	184.64	241.20	230.80	230.80	346.20	250.80	394.24	230.80	230.80	230.80
01.51.20.0000-2290	Auto Allowance	644.58	369.24	380.04	369.24	369.24	553.86	369.24	430.80	369.24	369.24	369.24
01.51.20.0000-2290	Auto Allowance	307.80	94.50	0.00	0.00	0.00	31.32	378.00	120.96	0.00	0.00	0.00
01.51.20.0000-2290	Auto Allowance	12.74	41.54	184.62	184.62	184.62	276.93	184.62	184.62	45.35	184.62	184.62
01.51.20.0000-2290	Auto Allowance	0.00	0.00	26.89	0.00	0.00	3.78	0.00	0.00	45.35	26.22	29.36
01.51.20.0000-2290	Auto Allowance	0.00	0.00	407.59	407.59	336.32	514.52	422.22	244.02	244.02	184.62	184.62
01.51.20.0000-2290	Auto Allowance	750.51	445.62	745.32	415.38	415.38	651.04	415.38	508.26	415.62	415.38	511.40
01.51.20.0000-2290	Auto Allowance	106.92	77.22	28.08	118.80	51.30	200.99	150.12	105.30	105.84	34.24	88.82
01.51.20.0000-2290	Auto Allowance	616.38	459.67	429.37	50.05	69.17	34.99	65.88	15.12	51.13	82.72	32.16
ExpenseObject 2290 - Auto Allowance Total:	5929.33	3432.37	4038.35	3474.32	3352.51	3669.71	5215.69	4324.79	4567.71	3923.75	3706.89	3825.51
ExpenseObject 2310 - City Attorney												
01.51.20.0000-2310	City Attorney	0.00	211,167.80	92,743.27	264,722.41	0.00	0.00	0.00	-86,418.15	303,069.19	76,710.25	0.00
ExpenseObject 2310 - City Attorney Total:	0.00	211,167.80	92,743.27	264,722.41	0.00	0.00	0.00	0.00	-86,418.15	303,069.19	76,710.25	0.00
ExpenseObject 2330 - Police Services												
01.51.20.0000-2330	Police Services	799,927.08	811,084.02	883,725.52	677,591.63	937,923.00	939,795.16	962,882.28	946,912.22	941,355.05	993,729.17	974,245.51
ExpenseObject 2330 - Police Services Total:	799,927.08	811,084.02	883,725.52	677,591.63	937,923.00	939,795.16	962,882.28	946,912.22	941,355.05	993,729.17	974,245.51	974,245.51
ExpenseObject 2340 - Parking Lot Leases												
01.44.20.0000-2340	Parking Lot Leases	0.00	4,345.00	1,595.00	400.00	6,160.00	2,855.00	3,100.00	0.00	6,201.00	3,100.00	3,100.00
ExpenseObject 2340 - Parking Lot Leases Total:	0.00	4,345.00	1,595.00	400.00	6,160.00	2,855.00	3,100.00	0.00	6,201.00	3,100.00	3,100.00	3,100.00
ExpenseObject 2350 - Street Maintenance												
01.51.20.0000-2350	Street Maintenance	106,416.83	93,762.68	140,625.49	609,796.11	9,617.12	61,851.18	100,182.99	110,550.61	118,737.33	43,834.98	27,230.37
ExpenseObject 2350 - Street Maintenance Total:	106,416.83	93,762.68	140,625.49	609,796.11	9,617.12	61,851.18	100,182.99	110,550.61	118,737.33	43,834.98	161,049.08	27,230.37
ExpenseObject 2410 - Community Activities												
01.51.20.0000-2410	Community Activities	2,500.00	4,000.00	0.00	5,000.00	700.00	8,000.00	6,000.00	1,000.00	4,000.00	-500.00	75.00
01.51.20.0000-2410	Community Activities	23,328.28	7,465.39	44,402.71	45,923.23	223,009.58	56,554.73	91,121.51	31,126.60	44,134.72	16,506.30	83,043.80
01.51.20.0000-2410	Community Activities	26,328.28	11,465.39	44,402.71	50,923.23	223,009.58	64,554.73	97,121.51	32,126.60	48,134.72	16,506.30	83,043.80
ExpenseObject 2410 - Community Activities Total:	26,328.28	11,465.39	44,402.71	50,923.23	223,009.58	64,554.73	97,121.51	32,126.60	48,134.72	16,506.30	16,506.30	83,043.80

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2015-2016	August 2015-2016	September 2015-2016	October 2015-2016	November 2015-2016	December 2015-2016	January 2016-2017	February 2016-2017
ExpenseObject: 2430 - Recreation Programs Recreation Programs ExpenseObject 2430 - Recreation Programs Total:	14,705.62	5,966.72	6,526.60	12,880.04	1,997.18	2,719.71	2,666.12	3,098.54	23,650.45	7,331.65	31,342.24	16,163.85
ExpenseObject: 2450 - Landscape Maintenance Landscape Maintenance ExpenseObject 2450 - Landscape Maintenance Total:	75,075.00	36,350.00	35,750.00	63,056.00	0.00	70,510.00	57,139.00	40,142.00	36,183.80	35,255.00	35,255.00	38,822.73
ExpenseObject: 2470 - Tree Maintenance Tree Maintenance ExpenseObject 2470 - Tree Maintenance Total:	16,239.00	49,009.00	54,659.00	87,379.00	0.00	49,080.00	42,523.00	0.00	69,575.00	39,330.00	17,293.00	88,187.00
ExpenseObject: 2490 - Street Sweeping Street Sweeping ExpenseObject 2490 - Street Sweeping Total:	19,895.12	19,223.87	20,378.87	42,466.49	0.00	49,080.00	42,523.00	0.00	69,575.00	39,330.00	17,293.00	88,187.00
ExpenseObject: 2510 - Storm Drains Storm Drains ExpenseObject 2510 - Storm Drains Total:	2,450.00	70,485.95	770.00	106,737.95	0.00	0.00	11,118.00	0.00	58,530.00	14,208.75	2,218.50	26,355.40
ExpenseObject: 2530 - Safety Lighting Safety Lighting ExpenseObject 2530 - Safety Lighting Total:	15,865.81	14,479.93	15,840.82	12,779.53	4,838.70	4,494.92	38,457.32	5,535.22	6,021.49	3,937.20	37,940.14	2,523.36
ExpenseObject: 2550 - Park Maintenance Park Maintenance ExpenseObject 2550 - Park Maintenance Total:	62,490.48	67,936.02	79,608.99	157,782.29	6,782.24	112,003.58	83,079.39	74,881.14	66,094.03	67,251.45	123,634.71	51,653.53
ExpenseObject: 2590 - Data Technology Data Technology ExpenseObject 2590 - Data Technology Total:	5,992.00	21,213.43	4,520.86	24,999.97	0.00	34,437.29	7,867.62	7,389.00	8,201.41	7,240.79	6,999.60	19,912.82
ExpenseObject: 2600 - Marketing Marketing ExpenseObject 2600 - Marketing Total:	0.00	644.64	0.00	8,937.55	1,385.00	157.58	559.37	6,505.18	1,136.47	9,397.47	4,008.77	5,595.65
ExpenseType 20 - Materials & Services Total:	1618235.57	1793220.89	1832901.02	3409947.04	1382432.21	1887585.82	221846.49	1781028.49	1847700.33	1065116.95	2138939.25	1789391.27
ExpenseType 30 - Capital Outlay ExpenseObject: 3010 - Furniture & Equipment Furniture & Equipment ExpenseObject 3010 - Furniture & Equipment Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,630.03	0.00	2,369.97	0.00
ExpenseType 30 - Capital Outlay ExpenseObject: 3010 - Furniture & Equipment Furniture & Equipment ExpenseObject 3010 - Furniture & Equipment Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,231.95	0.00	0.00	0.00
ExpenseType 30 - Capital Outlay ExpenseObject: 3010 - Furniture & Equipment Furniture & Equipment ExpenseObject 3010 - Furniture & Equipment Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,231.95	0.00	0.00	0.00
ExpenseType 30 - Capital Outlay ExpenseObject: 3010 - Furniture & Equipment Furniture & Equipment ExpenseObject 3010 - Furniture & Equipment Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,231.95	0.00	0.00	0.00

Monthly Activity Report

For March, 2015-2016 Through February, 2016-2017

ExpenseType: 40 - Insurance	March 2015-2016	April 2015-2016	May 2015-2016	June 2015-2016	July 2016-2017	August 2015-2017	September 2016-2017	October 2016-2017	November 2016-2017	December 2016-2017	January 2015-2017	February 2016-2017
ExpenseObject: 4010 - Liability Insur Premiums												
01-97-40-0000-4010												
ExpenseObject: 4010 - Liability Insur Premiums												
ExpenseObject: 4010 - Liability Insur Premiums	-761.00	1,690.00	-680.00	1,311.00	452,790.00	4,800.15	-162.00	1,117.00	-81.00	-81.00	-32.00	-405.00
ExpenseObject: 4030 - Property Insurance Premiums												
01-97-40-0000-4030												
ExpenseObject: 4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00	4,288.00	0.00	56,754.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 4050 - Employee Bond Premiums												
01-97-40-0000-4050												
ExpenseObject: 4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00	1,060.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 4059 - Employee Bond Premiums												
01-97-40-0000-4059												
ExpenseObject: 4090 - Litigation												
01-97-40-0000-4090												
ExpenseObject: 4090 - Litigation	118,095.22	27,934.33	28,016.34	176,010.39	0.00	10,630.00	81,052.78	5,080.36	4,993.88	44,667.44	16,858.00	6,486.03
ExpenseObject: 4110 - Workers Compensation												
01-97-40-0000-4110												
ExpenseObject: 4110 - Workers Compensation	0.00	0.00	0.00	0.00	75,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 4210 - Unemployment Benefits												
01-97-40-0000-4210												
ExpenseObject: 4210 - Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,480.75	0.00
ExpenseType: 40 - Insurance Total:	117,334.22	29,624.33	27,356.34	177,321.39	533,853.00	15,430.15	137,644.78	6,197.36	49,128.88	44,586.44	19,306.75	6,081.03
ExpenseType: 90 - Operating Transfers Out												
ExpenseObject: 9010 - Tfs Out - To Fedl Imp Fund												
01-99-90-0000-9010												
ExpenseObject: 9010 - Tfs Out - To Fedl Imp Fund	0.00	0.00	0.00	98,216.00	0.00	0.00	0.00	0.00	0.00	-956,269.00	0.00	0.00
ExpenseObject: 9050 - Tfs Out - To Cap Imp Fund												
01-99-90-0000-9050												
ExpenseObject: 9050 - Tfs Out - To Cap Imp Fund	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseObject: 9050 - Tfs Out - To Cap Imp Fund Total:	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	268,628.453	23,906.91	26,343.31	63,555.15	267,804.61	25,092.81	32,379.03	24,538.91	27,181.79	36,394.74	29,049.11	24,090.65
Total Surplus (Deficit):	-268,628.453	-23,906.91	-26,343.31	-63,555.15	-267,804.61	-25,092.81	-32,379.03	-24,538.91	-27,181.79	-36,394.74	-29,049.11	-24,090.65